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FIRST ANNUAL REPORT

OF THE

South Carolina Tax Commission

TO THE

GOVERNOR

AND

GENERAL ASSEMBLY

1915

COLUMBIA, S. C.

COLUMBIA, S. C.
GONZALES & BRYAN, STATE PRINTERS.
1916.



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1916.

LETTER OF TRANSMITTAL.

Columbia, S. C., December 1st, 1915.

To His Excellency Richard I. Manning, Governor, and the General Assembly of South Carolina:

We have the honor to transmit herewith the Report of the South Carolina Tax Commission in accordance with an Act of the General Assembly, approved February 20, 1915.

Respectfully submitted,

A. W. JONES, Chairman.

J. P. DERHAM, Commissioner.

W. G. QUERY, Commissioner.

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The First Annual Report of the South Carolina Tax Commission to the Governor and General Assembly.

The Act to create the South Carolina Tax Commission and to define its duties and powers was passed by the General Assembly at its last session, and approved by the Governor on February 20th, 1915.

In compliance with this Act, the following appointments were made by the Governor: A. W. Jones, of Abbeville County, Chairman; John P. Derham, of Horry County, Commissioner, and W. G. Query, of Spartanburg County, Commissioner.

On March the 9th, after having duly qualified, the Commission met and elected Mr. E. B. Wilson as Secretary.

LICENSE FEES TO BE PAID BY RAILROAD COM- PANIES, EXPRESS COMPANIES, TELEPHONE AND TELEGRAPH COMPANIES, AND SLEEPING CAR COMPANIES.

By the Act creating the State Tax Commission and devolving upon it the duties of the former State Board of Assessors it became the immediate duty of the State Tax Commission to determine the gross receipts of Railroad Companies, Express Companies, Street Railway Companies, Navigation Companies, Water Works Companies, Power Companies, Light Companies, Telephone and Telegraph Companies, and Parlor, Dining and Sleeping Car Companies for business done within this State for the fiscal year next preceding, which amounts, so ascertained by the State Tax Commission, are to be deemed the gross receipts of such companies for business done within South Carolina for the year under consideration. Civil Code, Section 367.

Pursuant to the requirements of this Section of the Code of Laws, the State Tax Commission proceeded to ascertain the amount of said gross receipts.

Under Article X, Chapter XIV, of the Code of 1912, corporations are required to make certain annual reports to the Comptroller General.

EXPRESS COMPANIES.—In the case of express companies, the entire receipts, including all sums earned or charged, whether actually received or not, for business done in this State by each agent of such company doing business in this State, giving the name of the office, for the fiscal year then next preceding for and on account of such company, including its proportion of gross receipts for business done by such company within the State in connection with other companies; also the total amount of such receipts for business done within the State.

TELEGRAPH AND TELEPHONE COMPANIES.—In case of telegraph and telephone companies, the entire gross receipts, including all sums earned or charged, whether actually received or not, for the fiscal year next preceding, from whatever source derived, whether messages, telephone tolls, rentals or otherwise, for business done within this State, at each office within this State, giving the name of the office and the total receipts of the company for such period in South Carolina from business done within South Carolina.

RAILROADS.—In the case of each railroad or street railway, situated wholly within the State of South Carolina, the gross earnings from its operation, and in case of each railroad or street railway, located partly within and partly without South Carolina, the gross earnings from the operation of the entire line for the fiscal year next preceding, with the number of miles of lines within South Carolina and the miles of line without South Carolina.

NAVIGATION COMPANIES.—And in the case of navigation companies, waterworks companies, power companies, light companies, the entire gross receipts of the company, including all sums earned or charged, whether actually received or not, for business done within the State for the fiscal year then next preceding, including the companies' proportion of gross receipts for business done by it within this State in connection with other companies.

Such other facts and information as he may require in the form of return prescribed by him.

In the case of foreign corporations, they are also required to report the value of property owned and used by the company in South Carolina, and the value of the property owned and used outside of South Carolina, and where such property is situated, stating the County, Township and other tax divisions where situated within this State.

The reports of these corporations are required to be filed with the State Tax Commission, and in ascertaining and fixing the gross receipts for business done within South Carolina for the year under consideration the Tax Commission is authorized to consider these reports and also the reports made by such companies to the Railroad Commissioners, and any other reports filed with the Comptroller General by such companies. After due consideration of the various reports filed and the best information obtainable by the Tax Commission, the Commission determined the gross receipts for such companies for business done within South Carolina, and the amounts so ascertained were certified to the State Treasurer as a basis for and a classification of the license to be paid by the respective corporations for the fiscal year.

The Southern Railway Company, Blue Ridge Railway Company, Atlantic Coast Line Railroad Company, Seaboard Air Line Railway, Charleston & Western Carolina Railway Company, Southern Express Company, Pullman Company and Charleston Terminal Company protested against the assessments of the gross receipts for business done within the State, ascertained by the Commission, and the amount of the license fee fixed by the State Treasurer, and brought injunction proceedings against the Tax Commission, the State Treasurer and the Attorney-General, undertaking to enjoin the assessment of the license fees upon the gross receipts so ascertained by the Tax Commission, claiming that such license amounts to a taxation of interstate commerce within the State of South Carolina.

The amount of the license to be paid, based on the gross receipts ascertained and reported by the Tax Commission, is as follows:

Atlantic Coast Line Railroad Company.....	\$20,011 29
Blue Ridge Railway Company.....	553 07
Charleston Terminal Company.....	793 17
Charleston & Western Carolina Railway.....	5,239 00
Seaboard Air Line Railway Company.....	6,790.84
Southern Railway Company.....	27,242 23
Pullman Company	1,174 58
Southern Express Company.....	993 10

In the proceedings brought by the respective protesting companies, they admitted the following amounts to be due as license fees, and tendered the said amounts to the State Treasurer, which were refused by him:

Atlantic Coast Line Railroad Company.....	\$7,292 15
Blue Ridge Railway Company.....	290 92
Charleston Terminal Company.....	88 05
Charleston & Western Carolina Railway Company.....	1,412 60
Seaboard Air Line Railway Company.....	1,857 06
Southern Railway Company.....	9,289 14
Pullman Company	114 13
Southern Express Company.....	393 20

In these actions the State Treasurer and the Tax Commission are represented by the Attorney-General, who is entrusted with the care of the legal interests of the State. Return has been filed to the proceedings by him and the actions are now pending in the Court of Common Pleas for Richland County.

Pending the hearing and determination of the actions, the Attorney-General gave notice of a motion to the defendants, moving the Court for an order requiring the plaintiffs to pay to the State Treasurer the sums of money heretofore tendered to the said Treasurer by the plaintiffs as the sum admitted to be due. The orders were granted by the Court, and pursuant to the terms of the order the said protesting companies paid to the State Treasurer the amounts admitted by them to be due. This was done without prejudice to the rights of either parties to the action. In the meanwhile, and pending the final hearing and determination of the cases, an injunction has been granted against the Tax Commission, the State Treasurer and the Attorney-General, preserving the status of the respective parties until the matter is finally disposed of by the Courts.

All of the other corporations, in the same class as the protesting corporations, have paid their license fees, based upon the amount of the gross receipts for business done within South Carolina, without protest. Table of corporation license fees will be found on table No. 1.

BANK ASSESSMENTS.

The Tax Commission did not realize the serious difficulties which might be thrown in the way to block reforms in assessments until they attempted to gather information from the banking corporations to show the actual true value of the banks and bank stocks. The Bankers Association, through its president, desired the Commission to take up the matter of the assessment

of banks with a committee from the Bankers Association. It was explained, however, that the Commission could not treat with the Bankers Association as a body as they were not assessing the Bankers Association; and, therefore, each bank must stand upon its own case and be dealt with as other corporations or individuals.

The State Tax Commission was requested by Mr. Moss, the chief counsel of the Bankers Association, to state what method would be pursued in assessing the banks of the State. He was informed that the Commission would not assess the banks in excess of 50 per cent. of their actual capital, surplus and undivided profits for the year 1915, because heretofore the supposed existing basis was from 50 to 60 per cent. That they would first ascertain the average percentage taken for assessment of the capital, surplus and undivided profits of all banks for the year 1914: The average percentage (not to exceed 50 per cent.) so ascertained would be applied to all the banks alike, thus equalizing and placing each and every bank upon the same basis of assessment: That those banks assessed in excess of the average percentage applied would be lowered to such average percentage, and those banks assessed at less than the average percentage would be increased to such average percentage. That it was not the intention of the Tax Commission to increase the total assessment of the banks as assessed in 1914, except for new capital or the natural increase of banking property over that in 1914, or by the addition of any property discovered by the Tax Commission as having illegally escaped taxation for any cause.

Mr. Moss, the chief counsel for the Bankers Association (a man whose fairness commands the respect of all Carolinians), assured us that the course as outlined would be perfectly satisfactory to the bankers; that he would present same to the bankers (who were then in session), who would present a resolution embodying the above procedure for adoption by the Tax Commission. After an interval of three or four hours on June 25, 1915, a committee of bankers presented, through Mr. Cothran, the following resolution for adoption:

"Be it resolved by the South Carolina Tax Commission:

"1. That the return of the several banks of this State as made to the several auditors, and as adopted by the several county boards of equalization, for the year 1915, be accepted as a basis of assessment for said year.

"2. That for the purposes of assessment, upon which taxes are to be paid for said year, each bank shall be assessed at not exceeding fifty per cent. of *its return*, as referred to in paragraph 1; provided that the aggregate amount of the assessments of the banks of the State, as now fixed by the several county boards of equalization, shall not be increased; and if the fifty per cent. mentioned shall increase the aggregate assessments of the banks as a whole above the aggregate assessments of the banks as now fixed by the county boards of equalization, the said percentage shall be decreased upon the returns of each bank in the State pro rata, so that the aggregate assessments of the banks shall be equal to the aggregate assessments as now made by the several county boards of equalization.

"3. That the assessments of the several banks be returned to the several county auditors to be entered on the tax books in accordance herewith."

The above resolution was not in conformity with our agreement with Mr. Moss, as counsel and the representative of the bankers. We, therefore, refused to entertain it, and it was neither discussed nor passed by us. It would have been an abandonment and renunciation of our duty at the outset. Another resolution was then passed by a majority of the Commission, which expressed the opinion that the South Carolina Tax Commission had no power to assess and equalize the banks for the year 1915, and the Commission adjourned for the day. Immediately upon the re-assembling of the Commission the next morning, a motion was passed rescinding its resolution of the previous day, and the matter was referred to the Attorney General for his opinion and advice. The Attorney General, in reply to our communication, says:

"In my opinion, the language of the Tax Commission Act requires the State Tax Commission to assess and equalize the taxable value of banks and banking corporations for the year 1915." Under this opinion of the Attorney General the Tax Commission proceeded to perform its duties as prescribed by the law, and to assess and equalize bank property for taxation for the present year.

In making these assessments, the Tax Commission undertook to act upon the same basis theretofore observed by the State Board of Assessors and State Board of Equalization with respect to the classes of property heretofore assessed by them inasmuch

as the Comptroller General's estimates on such valuation had furnished the basis on which the General Assembly acted in fixing tax levies, both State and county, for this year.

In assessing the banks and banking corporations which have heretofore been assessed by the County Auditors and County Boards of Equalization on a basis varying in each county, the State Tax Commission sought for a uniform percentage of value which would place the banking properties on the same relative basis on which they were assessed in 1914 and on which the General Assembly had acted in fixing the tax levies for this year. The aggregate amount of assessments of such property, that is, for banks and bank stock, for the year 1914, was \$13,078,681.00, but a great difference existed in the percentage of the true value taken for the purpose of assessment, in the completeness of the returns for purposes of taxation, and in the allowance of alleged exemptions; banks in some counties being assessed at 20% of the real value of their stock, while others in the same counties were assessed at 60%. The Tax Commission ascertained that the average percentage taken for assessment and taxation, of the actual value of all bank stock throughout the State for the year 1914 was 48 1-10%, and therefore adopted this basis of percentage of the true value of the banks in 1914 as the basis to assess and equalize all banks' stocks of the State in 1915.

This was the only practical method for a fair assessment, which would avoid inequalities so far as the banks were concerned, and it was explained to Mr. Moss, the chief counsel for the Bankers' Association, who admitted its justice and equity before the Commission acted.

The incidental effect was to reduce the amount of taxes to be paid by some banks and increase the amount to be paid by others. In making the assessment and equalization of the banks, the Tax Commission discovered and added some items of taxable property held by the banks escaping taxation which will more fully appear in the tabulated statements in another part of this report. No radical changes were made; the object of the Tax Commission being to equalize the amount of taxes paid by the banks throughout the entire State; to assess and equalize them upon a common basis, so as to place them upon an equal footing for taxation, until such time as there would be a new assessment of all classes of property in the State, including real estate, when a common percentage of the true value for purposes of taxation

will be applied to all property. The increase of \$1,380,101.00 in the assessment of bank stocks for 1915 over the assessment of 1914, is accounted for, not by the change in the percentage of true value taken for the purpose of taxation, but the increase of new capital, surplus and undivided profits, together with property heretofore escaping taxation, and by the dis-allowance of exemptions erroneously allowed in the assessments of 1914.

To illustrate: The banks in Charleston County returned for taxation in the year 1914, \$3,941,264.00. They were allowed exemptions for investments in Redemption Brown Consol Bonds and Stocks—\$1,360,738.00. The true value of their property taken to be taxed in 1914, was, \$2,580,526.00, of which there was taken for assessment and taxation, 66 2-3 per cent., or \$1,720,484.00. For the year 1915 they are assessed on the basis of 48 1-10% of the real value, or \$1,641,427.00, a little less than the amount assessed in 1914.

The way in which the figures were arrived at in 1915 was as follows: The tax returns for the year 1915 in Charleston included the return of their property made by the Charleston banks, for 1914, \$3,941,264.00; and added the additional capital invested in new banks in Charleston County during the year 1914, \$50,000.00; also added the additional capital added by old banks in Charleston during the year 1914, \$110,820.00, and added the increase in surplus and undivided profits during the year 1914, \$206,805.00, and deducted therefrom the decrease of certain banks in Charleston County of undivided profits for the year 1914, which made the aggregate value of bank stocks in Charleston County on January 1st, 1915, as then returned by the banks for taxation, \$4,262,973.00.

The South Carolina Tax Commission, upon considering these returns, added thereto the aggregate sum of \$512,151.00 for additional surplus and undivided profits, etc., belonging to the Charleston banks and omitted from their tax returns, which brought the true value of the property of the banks to the figures reported by them to the State Bank Examiner and the Comptroller of the Currency at the close of business December 31, 1914, to wit: \$4,464,785.00, when the difference between the actual value of specific real estate and property, and valuation thereof returned to the Bank Examiner and Comptroller of the Currency, \$310,339.00, is added to the statements of assets made to those officers, which increases their undivided profits and surplus in such

amounts and brings the true value of the bank property to \$4,775,124.00. This is done only in those cases where it is apparent that the real estate and other specific property is not carried as an asset at its real value. To illustrate: The banking house of Carolina Savings Bank is valued in its statement to the Bank Examiner at \$10,000.00, and its other real estate at \$6,341.66. The assessed value of this property by the local board of assessors was \$30,875.00, so the Tax Commission in ascertaining the value of the stock, increased the value placed by the bank on this real and specific property in its statement to the Bank Examiner by adding thereto \$9,325.00. This is not double taxation of the real estate, as the assessed value of the real estate for purposes of taxation is deducted from the aggregate value of bank's property, and the remainder only is taken as the taxable value of the shares, and assessed against the shareholders. The Commission then deducted from this aggregate amount of \$4,775,124.00 the sum of \$1,312,595.00, the amount of investments in Redemption Brown Consol State Bonds, the only bonds to be deducted in ascertaining the taxable value of bank shares, under special provision in the Statutes, and \$50,000.00, funds temporarily held by the banks for dividends theretofore declared due the stockholders, but not actually paid out, which made the true value of all taxable property belonging to the banks on January 1, 1915, \$3,412,529.00, which was an increase of \$862,003.00 in the actual value of the property belonging to the banks December 31st, the close of the year 1914. The Tax Commission then applied the uniform percentage of true value (48 1-10%), being the average percentage throughout the State, taken for the purpose of taxation. This gave the assessed value for the purpose of taxation for 1915 for all the banks in Charleston County as \$1,641,427.00, a net reduction of \$79,057.00 less than the assessed values for 1914.

Another illustration may be given by referring to the assessments of banks in Anderson County:

The true value of property returned by the banks in Anderson County for the year 1914 was \$1,712,427.00. There were no deductions or exemptions and this was taken as the basis for taxation and a tax thereon assessed for that year at 50% or \$856,315.00. In making the assessment for 1915 the banks of Anderson County reported an increase of additional capital to the extent of \$13,162.00, and an increase from undivided profits of \$32,207.00, and a decrease in some undivided profits of \$167,854.00

or a net decrease of \$135,647.00, making the returns of true value of their stock as given by the banks for 1915, \$1,589,942.00. The Tax Commission added to these figures for additional surplus and undivided profits not returned by the banks—\$189,362.00, which brought the true value of the property of the banks to the figures reported by them on December 31st, 1914, to the State Bank Examiner and the Comptroller of the Currency—\$1,779,304.00, after including therein \$800.00, value of bank fixtures and furniture omitted in the statement made by the Bank of Anderson to the State Bank Examiner, and of this amount 48 1-10 per cent. was taken as the assessed value for purposes of taxation for the year 1915, or \$855,830.00, a decrease of \$477.00 from the assessed value for taxation, 1914.

Of course, in the equalization of these amounts there were increases of assessments of certain banks over their assessed value for 1914 to the amount of \$38,802.00, and decrease in the assessed valuation of other banks for the purposes of taxation to the extent of \$39,279.00. In this equalization of the property for the purpose of taxation, the amount paid by some banks has been increased, while the amount paid by others has been reduced. This is a necessary incident to the equalization of property for the purposes of taxation, and shows that the work of this Commission is for equalizing and not adding to the burden of the taxpayers. We do not go into detail at this point as to the figures in other counties, but they will be found in another part of this report, and we submit the result to inspection by the Governor, the General Assembly and the taxpayers of the State, confident that when they review our action it will meet with their approval, and that they will find that we have done justice as between the banks of the State, without disturbing such parity as exists between their shareholders and other taxpayers in the State.

The percentage required and contemplated to be taken as the basis for taxation by the Constitution, is 100 per cent., or, the true value of all property, but the assessments have heretofore been made at such a varying percentage of the true value that to at once undertake to apply the true value, or to assess all property at its true value for purposes of taxation would result in raising more money than contemplated by the Appropriation Act, which based on the estimates of the Comptroller General gathered from the tax returns of the previous year, as those for the incoming year have not then been made,

and would be revolutionary. Assessment at the true value is the ideal mode of assessment, and to it we must eventually come if inequalities are to be avoided, but we cannot equitably adopt it as to one class of property until we are able and ready to adopt it as to all. Before any equitable basis of assessment can be arrived at the true value of all property must be first ascertained, and this is the object of the Tax Commission in its enforcement of the tax laws. But the condition of affairs existing when the Tax Commission commenced its work prevents an immediate assessment on such values. The taxation of real estate and personal property other than property of corporations, has been a matter of guess work, and, of course, will continue to be largely so, because of the difficulty in arriving at the market value of real estate, and the changes that take effect with reference thereto from year to year. The statutes contemplate the ascertainment of the value of real estate once in every four years, and a revision at such periods. If the legislature desires a revision before 1918 as now directed in the existing statutes, they should so declare, and they should also fix the percentage of the true value of real estate and all other property to be taken as the basis of assessment for purposes of taxation. One of the reasons why the assessments on real estate and other property for the purposes of taxation has not been at the true value of the property, has been the arbitrary 3 mill Constitutional tax for school purposes, and the practice of the legislature in levying a rate of taxation to be assessed before the assessments are made, and the amount ascertained upon which the levy is to be made. It is trying to progress with the cart before the horse.

The abolition of an arbitrary Constitutional 3 mill school tax, and the authorization of a flexible levy to meet the amount of appropriations made by the General Assembly for State, County and School purposes, is essential to a satisfactory re-adjustment and reform of present taxing methods in this State, and to an equitable assessment and taxation of property for the purposes of meeting the annual appropriations, and the avoidance of inequalities and unnecessary taxation.

The restrictions of the Constitution upon the power of the Legislature to classify the various kinds of property in the State for purposes of taxation, should be abolished; the Constitutional 3 mill tax on all taxable property for school purposes, and the Constitutional requirement for a uniform and equal rate of assess-

ment and taxation should be repealed, and the General Assembly should be given power to meet the changing conditions in the State. If such Constitutional amendments were submitted to the electors at the general election in 1916, and these restrictions upon the power of the Legislature removed by amendments to the Constitution, many reforms would follow, existing inequalities be remedied, and a simple method of equitable and just taxation inaugurated to meet the demands of our necessities.

When the object of this Commission in securing the equitable assessment for property for taxation shall have been accomplished, the results will necessarily be to lower the burden borne by those who are paying more than their proportion of taxes and increase it on those who have heretofore escaped the proportion due by them, and not to increase the aggregate amount of taxes paid by the people.

This commission feels that it should take notice of certain newspaper criticisms that have been directed against its official action, not for the purpose of controversy with any particular paper, but to prevent any member of the Legislature from being misled by their statements. As to the criticisms directed against the personnel of this commission a reply thereto would be of no service or interest to your honorable body.

It has been charged by a few newspapers that we have arbitrarily and unjustly raised the assessment of banks and bank stocks. An examination of the table No. 3 of this report will show that such charges have no particle of foundation.

Another charge is: that we have double taxed the banks on all their property, including capital, surplus and undivided profits, and in addition thereto have taxed the stockholders upon the value of their stock. This charge has no foundation in fact. The bank pays the tax for its stockholders, the stockholder therefore pays nothing in addition thereto. The bank pays the tax on the value of its shares as assessed against its stockholders. Only one tax is paid.

Lest some one be misled, it will be well to state that the bank as a corporation, is taxed only upon its real estate, that the stockholders are taxed upon the value of their shares, less the assessed value of real estate, upon which the bank pays taxes. The value of the stock is determined by the net value of all the bank's property, and should equal its capital, surplus and undivided

profits. The tax assessed against the stockholder is, however, paid by the bank.

Another charge is that the State Tax Commission should have first assessed the real estate of the State. This is based on an erroneous assumption that the Tax Commission has the authority under the law to assess real estate, and shows a lack of knowledge or information of the assessment and tax laws now in force. The Tax Commission has no authority under the law to assess real estate. It can only review such assessments. It will do this as soon as it can get to it.

It must be kept in mind that a re-assessment of real estate was made in 1914, some nine or ten months previous to the creation of the Tax Commission. This assessment was made just previous to the greatest war in the history of the world. While this country was in no way involved in the quarrel, this war brought about a financial and industrial crisis in the South; with cotton selling at or below the cost of production, business was paralyzed, the inflated values of real estate from speculative influences disappeared, leaving no reliable basis as a guide to fix the true value. The re-assessment of real estate in 1915 would be made by the same officers who had fixed values in 1914 under very different conditions, who can tell what the value for taxation of real estate if re-assessed in 1915 under the conditions above set forth would have been. In our opinion there would have been a large decrease in land values. This opinion is based upon the decreased values of personal property in 1915 as assessed by the same officers, as compared with 1914, for we find the value of horses and mules show a decrease in 1915 as compared with 1914 in the amount of \$1,336,450.00 or 9.57 per cent., and other personal property a decrease of \$4,283,870.00, or a total decrease as compared with 1914 of \$5,620,320.00. It is reasonable to estimate that had a re-assessment of real estate been made in 1915, the percentage of decrease would have at least equaled the percentage of decrease (9.57 per cent.) in horses and mules. Assuming this, we would have had a decrease in real estate of \$15,375,000.00, and as the abstracts of the duplicate include corporation property assessed by the Tax Commission which shows an increase over the assessment of such property as compared with 1914, of \$8,974,507.00, and as the total property in the State only shows an increase of \$3,728,219.00 as compared with 1914, it is clear that the assessing officers other than the Tax Commission have

decreased assessment of personal property as compared with 1914, \$5,620,320.00. To this, add the decrease in real estate under a re-assessment as estimated, and we would have had a total decrease of \$20,995,320.00 in taxable property or State and county taxes of, say, 18 mills average, would show a deficit of \$377,916.00.

Conceding for the purpose of enlightening the public, and for the purpose of answering this criticism, that this Tax Commission has the power to re-assess and equalize all real and personal property subject to taxation within the State, it should be remembered that the *administration* of the assessment laws of the State has been radically changed only with respect to banks by the creation of the Tax Commission and the duties imposed upon it, while the laws governing assessments of other classes of property remain practically unchanged. We have had only a few months to organize and do the work heretofore done by the State Board of Assessors, and the State Board of Equalization. During a considerable portion of this time, delays have been caused by protests or appeals, and the prosecution of our work further hindered by the injunction of the court. But aside from this, we have approximately 500,000 taxpayers scattered over the State, and many of them own varied property. It will take time to examine into each piece of real and personal property within the State, determine its value, and equalize it with all other property within the State.

Another charge: "The statement is made and not disputed that the banks, cotton mills and railroads are paying and have been paying, more than their share of the taxes for years." Such a statement could only have been made by a corporation lawyer. What are the facts? We find in the United States Census of wealth, debt and taxation issued in 1913, the following figures:

The value of railroad property in South Carolina	
is given at.....	\$220,932,828.00
The value of cotton mills or textile industries,	
capital invested in.....	126,304,000.00
	<hr/>
	\$347,236,828.00
Now we find that the railroads were assessed for	
taxation in South Carolina in 1914 at.....	\$43,826,407.00
The textile industries at.....	29,782,548.00
	<hr/>
	\$73,608,955.00

It is readily seen that two of the classes above mentioned are assessed: Railroads, 19.84 per cent. of their value as given by the United States Census Department of Commerce; and the Textile Industries at 23.58 per cent. of such estimated value. We find from the same source that the total value of real property and improvements in South Carolina is worth \$506,607,276.00. The value of all real property and improvements in South Carolina as assessed for taxation is \$162,431,112.00 or 32.06 per cent. of its value.

The assessment of specific personal and real property in the various counties has been made by the local tax boards on general figures which probably bear some relation to the average values in the county, but what relation to ordinary fair market value of the particular piece of property to which it is applied, it is most difficult to determine. Thus lands have been assessed, under resolutions of the County Boards as shown by copies of their minutes filed with this Commission as follows:

In Aiken County all property is assessed under resolution of the County Board at 50 per cent. of its true value.

In Beaufort County the assessment of lands was fixed in the various townships at the following minimum rates:

Beaufort Township.....	\$6.00	per	acre
St. Helena Township.....	4.00	"	"
Sheldon Township.....	4.00	"	"
Bluffton Township.....	3.50	"	"
Ladys' Island Township.....	3.00	"	"
Yemassee Township.....	2.50	"	"
Hilton Head Township.....	2.25	"	"

In Berkeley County all lands are assessed at a minimum valuation of \$2.00 per acre, and a maximum valuation at \$3.00 per acre, except in St. James Santee, where the minimum valuation is \$2.00 and the maximum \$2.50.

In Clarendon County lands were assessed as follows:

Fulton Township.....	\$3.25	per	acre
Calvary Township.....	4.40	"	"
Friendship Township.....	5.00	"	"
St. Paul Township.....	4.00	"	"
Santee Township.....	4.00	"	"
St. Marks Township.....	3.50	"	"
Concord Township.....	5.00	"	"

St. James Township.....	3.55	"	"
Sammy Swamp Township.....	4.00	"	"
Manning Township.....	8.50	"	"
Mt. Zion Township.....	3.50	"	"
Brewington Township.....	3.50	"	"
Plowdens Mill Township.....	4.00	"	"
Harmony Township.....	3.50	"	"
Midway Township.....	4.00	"	"
New Zion Township.....	4.00	"	"
Douglas Township.....	4.00	"	"
Shady Grove Township.....	3.00	"	"

In Chester County an attempt was made to assess all property at what the County Board believed to be 33¼ per cent. of its market value.

In Colleton County the County Board assessed all lands at \$2.00 per acre throughout the entire county, outside of incorporated towns.

In the neighboring County of Jasper all lands outside of incorporated towns were assessed at \$2.50 per acre, and lands within the town of Ridgeland, the only incorporated town in the county, were assessed at \$30.00 per acre.

In Greenwood County the average value to be assessed against the land in each township or school district was as follows: Walnut Grove Township, composed of districts numbered 1, 2 and 3, was to average \$5.00 per acre; No. 4, \$7.50; No. 5, \$6.50; No. 6, \$6.50; No. 7, \$5.00; No. 8, \$4.25; No. 9, \$5.50; No. 10, \$5.25; No. 11, \$8.00; No. 12, \$7.00; No. 13, \$8.00; No. 14, \$7.00; No. 15, \$8.00; No. 16, \$8.00; No. 17, \$7.00; No. 18, \$25.00; No. 19, \$6.00; No. 20, \$6.00; No. 21, \$6.00; No. 22, \$6.25; No. 23, \$4.00; No. 24, \$6.00; No. 25, \$6.00; No. 26, \$4.00; No. 27, \$6.25; No. 28, \$6.00; No. 29, \$4.00; No. 30, \$4.00; No. 31, \$5.00; No. 32, \$5.00; No. 33, \$4.00; No. 34, \$4.00; No. 35, \$3.00; No. 36, \$5.50; No. 37, \$6.00; No. 38, \$7.00; No. 39, \$7.00; No. 40, \$6.50; No. 41, \$3.50; No. 42, \$6.00; No. 43, \$6.50; No. 44, \$4.50; No. 45, \$3.50; No. 46, \$4.00; No. 47, \$4.50; No. 48, \$6.50.

In Hampton County all lands in Peeples, Lawton and Goethe Townships were assessed at \$2.50 per acre, and in Pocotaligo Township at \$2.00 per acre. All lots in incorporated villages and towns were assessed at \$150.00 per lot, and lots in unincorporated towns and villages at \$50.00 per lot.

In Laurens County the lands were assessed in the various townships as follows:

Laurens Township.....	\$7.50	per	acre
Youngs Township.....	6.73	"	"
Dials Township.....	7.00	"	"
Sullivan Township.....	6.36	"	"
Waterloo Township.....	5.10	"	"
Cross Hill Township.....	5.97	"	"
Hunter Township.....	6.30	"	"
Jacks Township.....	4.00	"	"
Scuffletown Township.....	5.36	"	"

In Williamsburg County lands were assessed from 50c to \$30.00 per acre according to quality and location, making the assessment for the county approximately \$2.25 per acre.

The minutes and reports of the Boards of Equalization in the other counties fail to show the basis on which they acted in 1914 in the re-assessment then made of real estate, and specific personal property.

In placing these valuations upon lands in the counties named, the County Boards have simply followed the method of assessment used in former years, and done little to correct inequalities that may exist between the individual taxpayers, or the taxpayers in those counties and generally throughout the State. What percentage the assessed values bear to the market value of these lands is most uncertain. There is much of such lands which would not sell for the assessed valuation.

In these and other counties an arbitrary valuation has been at different figures on some specific articles of personal property such as horses, mules, pianos, etc., throughout the county bearing no common relation to the real value of the specific articles, which may account for the decrease in the assessed value of such personal property for the year 1915.

Table No. 17 will show the inequalities between its different counties in assessing horses and mules, the value per head being \$28.70 in Pickens and \$86.48 in Georgetown. As all are bought in a common market these variations in value bear no relation to the real value. While this table shows a decrease for 1915 as compared with 1914 of \$1,336,450 in the assessed value of horses and mules, it is a matter of common knowledge that the market value has increased owing to the foreign demand for purposes of war.

This commission had no opportunity to review the assessments of horses and mules in 1915, but will seek in 1916 to have such assessments made on a common basis in all counties, as it has undertaken in case of the banks.

When the Commission began work it was not free to institute a new valuation of properties for assessment at their true value, as contemplated by the Constitution in order to raise the taxes for 1915. A condition of things, not a mere theory, confronted them. The levies for 1915 had already been made based upon estimates, in accordance with the continued practice since 1868, and established law, based on the assessed value of property for taxation in the previous fiscal year—1914; and it is clear that when the General Assembly of 1915 made a fixed levy based upon such estimates as to valuation of property, which as a matter of calculation was evidently sufficient to meet the appropriations for both State and County purposes, it did not contemplate that the Commission should raise the existing assessments to the full or true value of the property, and either change or *reduce* the fixed levy theretofore made by the General Assembly (under the power given in the Act creating the Commission, Sec. 8, Sub-division 15) or increase the burden of taxation by applying the fixed levy to assessments at the true or full value of property. The object of the General Assembly in creating the Tax Commission was the fairer and more equable *distribution of the burden* of taxation, rather than its increase to an amount unnecessary to meet appropriations. Therefore, the Commission's efforts during this year have been directed toward the equalization of the assessed values of those properties which the General Assembly directed the Commission to assess, in accordance with the estimates on which the General Assembly made the fixed levies for 1915, rather than to an increase in assessments.

TEXTILE INDUSTRIES.

The Commission was requested by a committee of the Textile Association to assess the textile industries of the State on a spindle basis as had been heretofore done by the former State Board of Equalization. This the Commission could not accede to. It was explained to these gentlemen that the effort of the Tax Commission would be directed toward the equalization of assessments on the textile industries of the State not with a view of increasing the revenue, but to equalize the assessments as between

the cotton mills, so as not to unduly increase the total valuation theretofore fixed on such properties by the State Board of Equalization, plus any natural increase in value of the several cotton mills. That necessarily in such equalization of property some mills would be increased and others decreased.

The assessments made of such properties, as compared with those of 1914, will be found on table No. 4 of this report, and show a total increase of \$1,801,027.00.

In making these assessments, we took into consideration all available factors entering into the true value of each property. Particular attention was paid to the tangible assets, values of mill buildings, dwellings, warehouses, machinery, power plants, and other physical property connected with the operation of the mills. Its capital stock, surplus, reserve funds and undivided profits, as shown by statements to stockholders, and depreciation where not otherwise deducted. In connection with this information we incidentally considered the so-called market value of its stock, and bonds, as reported by the corporation, and the so-called spindle basis used by the former Board of Equalization, for the purpose of ascertaining as nearly as possible the true value of such properties, and then, after making allowances for depreciation, and other deductions to which the mills showed they were entitled, we assessed and equalized such properties on substantially the same aggregate values as in 1914, adding the increased investments, and deducting the depreciation. We have had few complaints from the mills, and it appears that the assessments have met with general satisfaction.

RAILROADS.

The steam and interurban railroads have been assessed on practically the same basis as by the State Board of Assessors in 1914, plus the additions to their properties. The assessments will be found on table No. 7 of this report, and show an increase of \$939,161.00 over 1914.

PRIVATE CAR LINES.

No method of assessment of the properties having been prescribed by our laws, they are not now assessed. Provisions for such assessments should be made.

STREET RAILWAYS, LIGHT, HEAT AND POWER COMPANIES.

The local street railways, light and power plants, heretofore assessed by the local boards, on bases widely differing in each and every county, were assessed by us after considering principally their reports for the purpose of the corporation license tax, and additional sworn statements giving their own valuation of their respective properties, showing also their stock, bonded indebtedness, gross receipts from operation, operating expenses, net income, dividends and interest earned and paid, and surplus funds on hand January 1, 1915, the description of their physical properties and power plants, betterments and improvements made during the past year. The Commission assessed such properties on a common basis as stated in tables No. 8 and 9 of this report, showing an increase of \$4,482,386.00 over the valuations as fixed by the county boards in 1914.

OTHER PROPERTY DISCOVERED ESCAPING TAXATION.

Through investigations by the Commission, in checking up the Duplicates and Statements prepared by County Auditors with the published reports made by certain local corporations, other than banks, it was discovered that taxable property to the amount of \$471,120 belonging to such corporations had been, and was escaping taxation. This information was furnished the County Auditors, and such property added to the tax books.

SURVEY OF LANDS.

With a view to discovering lands which are escaping taxation, because not on the tax books, this Commission had surveys made of five of the city blocks in Columbia, and found as to three of them: that two-thirds of the lands and one-half of the buildings in one block were not returned for taxation, or taxed; in another block 23/40 or over a half of the land, and half of the buildings were escaping taxation. In the third block 23 front feet, valued at \$460.00, and a lot and small building valued at \$600.00 escaped taxation. The value of the lots and buildings not returned on the first block was \$4,400.00. The value of the lots and buildings not returned on the second block was \$3,600.00. These are the estimated taxable values in accordance with the resolution of the

City Assessors, and not the market values. In the original area of the City of Columbia there are 400 blocks. We publish one of these maps, made under our direction, to illustrate the character of this work; see map in this report, Exhibit 16, following tabulated matter.

Such property escaped taxation, because of deductions made grantors selling without charging up the lands against the grantees. Similar omissions of lands and buildings from the tax books occur also in other towns, cities and country districts throughout the State. Through the influence of this Commission the City of Columbia has been induced to undertake a survey of the city, on accurate maps of each block showing who are in possession thereof, and those that are vacant, their size and taxable value as fixed by the City Board of Assessors, and will use this data in checking up the tax duplicates with reference to property in the city. Such a survey and maps should be obtained covering all lands in the State, arranged by towns, cities and school districts, on a scale sufficient to show the owners' name, the acres of the tract, or number of feet in a city lot, and persons transferring lands and other real property should be compelled to state fully the consideration for the transfer, the true value, at the times when deeds of conveyance are made.

The Comptroller General in his annual report to the General Assembly for 1912 recommended such a survey of the lands in this State, in connection with the United States Department of Agriculture, which is now engaged in a soil survey of the State, as will more fully appear in the Comptroller General's report for 1912. The following letter from the State Commissioner of Agriculture gives information as to the present status of such work:

State of South Carolina

Department of Agriculture, Commerce and Industries

E. J. Watson, Commissioner

M. J. Miller, Clerk

Columbia, S. C., Dec. 2, 1915.

Mr. A. W. Jones, Chairman, State Tax Commission, Columbia, S. C.

Dear Sir: Following my personal conversation with you in regard to the survey and mapping of the State by combined efforts, you will recall that when you were Comptroller General in your reports for 1909, 1910, and particularly in your report

for 1912, you called the attention of the General Assembly to the necessity for a survey of the State. In your 1912 effort in this direction you will further recall that I heartily joined with you in the recommendation in my annual report that year, and gave a complete statement of the work that had been done by the United States Bureau of Soils, showing that up to that time soil survey maps of the State of South Carolina had been made covering about forty per cent. of the entire area of the State. At that time some 11,826 square miles or 7,568,648 acres had been covered by the Federal Survey. I called attention to the fact that owing to the limited appropriation for soil survey work by the Federal Government the Bureau of Soils was unable to extend the surveys in South Carolina as it desired to do, and that while we had a general idea of the soils of the State, it was extremely desirable that the work should be extended, and, if possible, a State map prepared, showing the classification recognized in the Bureau of Soils. I pointed out at that time also that many of the States were lending financial aid to soil survey work, and suggested the great desirability that South Carolina should do likewise. At that time I referred to the necessity for a combined State map and maps of the several counties, showing township and school district divisions, soils, topography and railroads and particularly public highways based upon actual surveys. Knowing that the Federal authorities in matters of this kind were ever ready to co-operate, between the Bureau of Soils and the Geological Survey, and that much data was already available, and that the need for highway maps was imperative, you will recall that I directed a letter of inquiry to the Chief of the United States Bureau of Soils, and in both your report and mine a copy of that letter, dated Jan. 6, 1913, was published.

Since this entire matter was taken up by both you and myself the need for such surveys and the publication of the combined map of the State has been made far more apparent by the creation of the Tax Commission, and by the wonderfully increased utilization of the public highways of the State, and further, by the vitally important demand for a knowledge of soil conditions as affecting the economic future of the State.

This being the general situation at the present moment, I feel that this matter should be most vigorously called to the attention of the General Assembly again this year, and that definite action should be obtained. Realizing this, I yesterday telegraphed to

the Chief of the Bureau of Soils at Washington, Hon. Milton Whitney, recalling to his memory the proposition made by him in his letter of Jan. 6, 1913, asking him for definite information as to the area already surveyed, and as to the approximate cost to complete the survey of the entire State. I further asked him whether or not the general proposition set forth in his letter of January 6 still held good. I incorporate for your information the following telegraphic reply received today:

"Practically nine million acres to survey; estimated cost forty-five thousand dollars; State's share one-half; general proposition the same."

You will see from the above that some fifteen thousand dollars' worth of additional work has already been done by the Federal Government since we took this matter up in 1912, and that the total cost for the State for the completion of the work now would only be about \$22,500.00. I believe that if the State were to spend this insignificant amount on this vitally important work it would result in many thousands of dollars of benefit to the people of the commonwealth.

Very truly yours,

W-Y

E. J. WATSON, Commissioner.

There has been no official survey of this State since Mill's Atlas, published in 1825, and that does not show the present divisions and township lines or school districts.

Such maps would do more to correct inequalities, irregularities and omissions in tax returns of real property than any other known method. The advantage is two fold. First, it calls the attention of the assessors to any irregularity or omission; and second, it enables property owners to discover whether or not they are discriminated against. A rough sketch or such outline maps, which could be printed or traced from the originals, could be filled in by the local assessors so as to show the locations thereon of the various tracts as described in deeds and plats in the office of the Clerk of Court, together with roads, creeks, swamps, rivers, railroads, and other surroundings affecting their value, as well as notes as to the character of the lands, the amount in swamps, woods, old fields, pastures, waste lands, distinguish those portions which are arable, cultivated, in timber, or of other productive value. This survey and the maps could be used in furtherance of drainage of the low lands of the State, and the conservation of water for the purpose of irrigation.

Such a survey would enable us to verify tax returns, and keep a proper record with regard to lands, and settle disputed questions of locations which often give rise to vexatious and expensive lawsuits. To secure such a survey, in conjunction with that being made by the United States Government, the cost, estimated as \$22,500.00, when apportioned between the counties, would be small in comparison with the benefits to be derived therefrom. It is probable that in the first year enough lands now illegally escaping taxation, or lying abandoned and unoccupied, would be found to reimburse the State the entire cost of obtaining such surveys and maps.

INCOME TAX.

This tax, which is most equitable and fair, in bearing lightly on those most able to pay, and who otherwise often contribute less than the father of the average family in indirect taxation, to the public needs, is unevenly enforced throughout the State. In some counties it is fairly enforced, as notably during the past year in Charleston, Anderson, Richland, Darlington and Horry, while in some of the other counties its enforcement is but partial, for instance, in Greenville and Spartanburg.

For the information of the members of the General Assembly, we publish a list of income tax returns in the several counties on table No. 14 of this report, and we ask the members and other taxpayers to examine the list in their own counties, and note the absence of names of those whom they may know to be liable to the tax. The County Auditors should be required to act under the direction of this Commission in the enforcement of payment of this income tax throughout the entire State, and auditors refusing to enforce the law should be removed by the Governor.

The total income tax as reported was for

1914	\$15,303.31
1915	31,126.87

Showing an increase of..... \$15,823.56

See table No. 15.

We have endeavored to make this report simple and plain, and to eliminate much matter connected with the system of assessment and taxation, involving computations, percentage, ratio, and proportion and legal verbiage, which would tend to confuse rather than enlighten a great majority of the people.

The assessments of all taxable property as reported by the County Auditors to the Comptroller General for 1915 is shown on table No. 18.

CONSTITUTIONAL AMENDMENTS.

The State Constitution adopted in 1868 and again in 1895, contains a number of provisions affecting the subject of assessment and taxation. Its policy was to provide for a system commonly known as the General Property Tax. That is; the system requires the taxation of all property according to its true value at a uniform rate regardless of kind, location, ownership, or the economic or business use to which it is put. The application of the system is clearly expressed in Art. 10, Sec. 1. The General Assembly shall provide by law for a *uniform* and equal rate of assessment and taxation, and shall prescribe regulations to secure a just valuation for taxation of all property, real, personal and possessory, except mines and mining claims, the product of which alone shall be taxed, and in Art. 8, Sec. 6, "Said taxes to be *uniform* in respect to persons and property."

These Constitutional provisions confine the Legislature to the assessment and taxation of property at a uniform rate and by uniform methods of valuation. It permits no classification which would allow the assessment and rates of taxation to be adjusted to the requirements of the nature and various classes of taxable objects in the effort for tax reform, and a more practical system of taxation.

Ordinary household property, to the extent of \$100.00 per family, should be specifically exempted from taxation. It will be an economy in administration and save much in expenses for collection, and grant relief to those who have been over-taxed in the past on property which produces no revenue.

The failure to assess and collect the taxes due on credits, investments, bonds and mortgages, is due largely to a fear that they will be assessed at their true and full value, while other property is assessed at a mere percentage, such taxation under such circumstances would be unjust, but the holders of such credits should not be permitted to enjoy the protection of our laws, and at the same time escape their due contribution to the public need. As the law now stands only the excess of such credits over and above the holders' debts is taxable, and an inquisition into a man's private business is often necessary to ascertain such excess. Such an

inquisition is rarely had. The long fight in the courts to tax the mortgages and credits of Mr. Cooley in Anderson County showed the difficulties arising in such proceedings. In New York and other States a specific tax at a small rate on all mortgages, to be collected when they are recorded, has been found to produce more revenue than the attempt to tax them at a higher rate on the same basis as other property. In one case all mortgage loans are taxed, and none can escape. In the other case, under our law as it exists, only a small portion of the moneys invested in bonds and mortgages is taxed, while the bulk escapes.

A more formidable obstacle to tax reform is in Art. 11, Sec. 6, which requires the levy of an annual tax of 3 mills on all the taxable property in the State for school purposes. Instead of this arbitrary provision which prevents the assessment of property at its true value, by threatening an undue increase of taxes for school purposes, the Constitution could provide for a flexible levy to raise a designated amount for school purposes.

It is the judgment of the Tax Commission that until the Constitution is amended so as to remove the limitation and restrictions on the power of the General Assembly in dealing with taxation, no radical change should be made in the present system of assessing and taxing corporations, real and personal property, but only such changes as may be necessary in the administration of the present tax laws to secure and correct the gross and flagrant unequal taxation as between individuals in the same tax district, and as between townships and counties, so that the relative tax burden may be placed on all taxpayers alike, notwithstanding the fact that we have forty-four county auditors, and many different boards of assessors engaged in the work of county assessment and taxation. It is a well known fact to all who have given the subject any attention or thought, that the assessment and equalization of property throughout the State is most unsatisfactory. It would appear that competition to avoid taxation exists between the counties. The purpose of each being to escape its fair share of State taxes. This inequality between counties and townships, however, is not the inequality that makes the people grumble, but it is the unfair and unequal assessment between individual owners of adjoining real estate and the same species of personal property in the same taxing district. All agree that the enforcement of the assessment laws has been inefficient in the past, *and has borne with undue severity upon the*

poorer class of taxpayers, and unduly favored the rich. These defects are due to the method of taking a varying percentage, or guessing at the true value of property for assessment and taxation. This attempt has resulted in proportionately greater assessments of the small holder of a farm or a homestead than that of the larger holder of more valuable land or costly buildings, or vast properties kept unimproved and held for speculative purposes.

CLASSIFICATION OF PROPERTY.

The principle underlying any system of taxation should be so flexible as to allow in a large measure the separation of State from local taxation with reference to sources of income. We mean by this, that the State should select certain specified subjects for taxation, and leave to the county and municipal corporations other certain specific subjects for taxation, so that the property taxed by the State shall not be taxed by the county and municipality, and the property taxed by the county and municipality shall not be taxed by the State. But both shall have the power to impose and collect license taxes or occupation taxes for purposes of raising revenue, or in the exercise of the police power. The advantage of taxation of separate subjects or classes of property for the State and local purposes would be that all property classes would be equally assessed throughout the taxing district, and be purely home rule in local taxation, and neighbors would see that each other bore the proper share of local taxation, and the expense of collecting the State revenues would be reduced. The repeal of the present restrictions on the power of the General Assembly in dealing with tax matters would permit such classifications by it.

It will appear from table No. 16 of this report that the corporate properties assessed by the State Tax Commission, excluding local light, water and street railway plants, are assessed at \$103,252,536.00, or practically one-third of the *assessed* property values in the State, as now assessed; the other properties being now assessed at \$207,654,565.00. These properties are not assessed at over 50 per cent. of their true value; if assessed at their true value, a levy thereon of 1 1-4 per cent. would raise \$2,575,000, which, with the income from licenses and other indirect taxation, \$354,230.00 would be more than enough to reimburse the counties for inequalities and for all State purposes, under the appro-

priations made in 1915, while the other property values would raise enough for county and school purposes.

Lines of railway and equipment, telegraph and telephone lines, express companies, banks, textile industries, cotton seed oil mills, and fertilizer plants should be taxed on the same basis throughout the State. Other properties more local in their nature might well be taxed on different valuations in each county, so long as the same basis was used by the same county, and the inequalities as between counties would be rendered harmless. The counties have varying needs, and could each meet them in the way its local officers or agents should deem best. This is, in its essence, home rule by the people, and an avoidance of centralization and outside interference in local affairs.

An examination of table No. 16 of this report shows that the withdrawal of certain classes of corporation property for the purpose of separating State from local revenues will operate unevenly in a number of counties. The average withdrawn for State purposes in the entire State would be approximately at this time 33 1-3 per cent.; therefore, where an amount is withdrawn from any county in excess of 33 1-3 per cent., the Legislature should provide therefor by appropriating out of the State funds for the benefit of such counties such amounts as will fairly equalize them with the other counties, with respect to the relative proportions of property withdrawn for State purposes, when viewed on a common standard of valuation.

We present an estimate of what the State's revenue will be for the present year 1915, amounting in the aggregate to \$2,530,580. Of this amount the sum of \$42,060.00, corporation license fees, have been enjoined by the court. Should the decision of the court in regard to the increase of corporation license fees be adverse to the State, of course the amount of income for 1915 will be reduced by that amount.

Estimate of State revenue for the year 1915:

From Insurance License Fees.....	\$97,300.00
From Fees Secretary of State	16,000.00
From Corporation License Fees	184,969.00
From Income Tax	31,126.00
From Support of Railroad Commission	14,089.00
From Fees Medical Examiners	1,000.00
From Fees Law Examiners	50.00

From Board of Fisheries	8,388.00
From Interest Deposits State Treasurer	1,308.00
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License Fees and Indirect Tax Income.....	\$354,230.00
From Advalorem Taxes on \$310,907,105 at 7 mills.	\$2,176,350.00
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Total estimated State Revenue in 1915.....	\$2,530,580.00
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State Appropriations in 1915.....	\$2,474,155.00

INHERITANCE TAX.

A Bill for the imposition of a small tax on collateral inheritance devises, distribution shares and legacies in the State, was introduced into the General Assembly by the Hon. George R. Rembert, late member from Richland County, in the year 1906, and its adoption was urged in an able argument before the House of Representatives that year, but for some reason the Bill failed to pass and become a law. Such laws have been adopted throughout the United States and are largely modelled upon the Illinois law, which has been upheld not only by the Supreme Court of that State, but the Supreme Court of the United States—170 U. S., 283—and inheritance taxes have come to stay so far as the great majority of the States of the Union are concerned. They are recognized by nearly all the States as a valid exercise of the taxing power upon the transmission of property under, and by virtue of the law itself from the dead to the living, the general rule being that the Inheritance tax is not levied upon the property, but upon the successions, and the value of the property is merely used to determine the amount of the levy, in order that those receiving the property under and by virtue of succession established by the State should pay a tax upon this right and privilege conferred by law. The expense of maintaining the State and the Courts enforcing the laws protecting property and providing machinery for the administering of estates, should be paid in part by those who are to become beneficiaries of the decedent under the Decedent laws. There are details to be considered in the imposition of such Inheritance tax, such, for instance, as the exemption of the portion of such estates going to widows and children, and gifts made for purely charitable purposes, and the graduation of the tax according to the value of the estate. There are only ten States, including South Caro-

lina, in the American Union that fail to exercise the right to impose a tax upon inheritance given by law. In failing to make provision for such a tax we are lagging behind in the march of progress. No change in our present Constitution is necessary to authorize an inheritance tax by the General Assembly.

CORPORATION LICENSE FEES.

Table No. 1.—Assessment on Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts From Business Done in South Carolina During the Year Ending December 31, 1914, and Certified to the State Treasurer for the Year 1915.

RAILROAD COMPANIES.

Name of Corporation.	
Alcolu Railroad Co.....	\$40,495
Atlantic Coast Line Railroad Co.....	6,670,429
Augusta-Northern Railway Co.....	21,885
Bamberg, Ehrhardt & Walterboro Ry. Co. (not in operation).....	
Bennettsville & Cheraw Railroad Co.....	92,141
Blue Ridge Railway Co.....	184,356
Branchville & Bowman Railroad Co.....	13,829
Carolina, Atlantic & Western Railway Co., operating the North & South Carolina Railway Co. and the South Carolina Western Railway Co..	238,027
Carolina, Clinchfield & Ohio Railway Co.....	138,248
Carolina Northwestern Railway Co.....	118,712
Carolina Western Railroad Co.....	7,460
Charleston Terminal Co.....	264,390
Charleston & Western Carolina Railway Co.....	1,746,336
Chesterfield & Lancaster Railroad Co.....	53,582
Columbia, Newberry & Laurens Railroad Co.....	320,564
Conway, Coast & Western R. R. Co. (included with A. C. L. R. R. Co.)	
Charlotte, Monroe & Columbia Railroad Co.....	17,774
Due West Railway Co.....	6,572
Georgetown Railroad Co.....	382,326
Greenville, Greenwood & Augusta Railway (now Piedmont & Northern Railway Co.).....	
Greenville & Western Railway Co.....	13,760
Hampton & Branchville Railroad Co.....	29,045
Lancaster & Chester Railway Co.....	31,301
Marion & Southern Railroad Co.....	14,293
North & South Carolina Railway Co.....	46,049
Northwestern Railroad of South Carolina.....	42,485
Orangeburg Railway Co.	
Paroda Railroad Co. (not operating).....	
Pickens Railroad Co.....	19,249
Piedmont & Northern Railway Co.....	785,007
Raleigh & Charleston Railroad Co.....	46,898
Seaboard Air Line Railway Co.....	2,263,615
South Carolina Western Railway Co.....	69,539
Southern Railway Co.....	9,080,743
Union & Glenn Springs Railroad Co.....	50,731
Ware Shoals Railroad Co.....	18,938
Total Railroad Companies	\$22,778,274

STREET RAILWAY COMPANIES.

Augusta-Aiken Railway and Electric Corporation.....	\$117,320
Charleston Consolidated Railway, Gas & Electric Co.....	457,387
Charleston Isle of Palms Traction Co.....	39,285
Columbia Railway, Gas and Electric Co.....	200,620
Charleston and Summerville Interurban Railway (not operating).....	
South Carolina Light, Power and Railway Co.....	88,342
Southern Public Utilities Co., Anderson Street Railway.....	37,297
Southern Public Utilities Co., Greenville Street Railway.....	125,184
Total Street Railway Companies.....	\$1,065,435

CORPORATION LICENSE FEES.—Continued.

Table No. 1.—Assessment on Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts From Business Done in South Carolina During the Year Ending December 31, 1914, and Certified to the State Treasurer for the Year 1915.—Continued.

EXPRESS AND PALACE CAR COMPANIES.

The Pullman Co.....	\$391,528
Southern Express Co.....	331,033
Total Express and Pullman Companies.....	\$722,561

WATER, LIGHT AND POWER COMPANIES.

Anderson Gas Co.	\$11,005
Anderson Water Light and Power Co.....	193,676
Augusta-Alken Railway and Electric Corporation (operating the North Augusta Water Works).....	6,110
Belton Power Co.....	50,391
Black River Water Co.....	20,402
Brodie Light and Power Co.....	3,120
Carolina Central Electric.....	12,845
Carolina Light and Power Co.....	26,594
Carolina Lumber and Power Co.....	7,333
Carolina Public Service Co. (Johnston Lighting Plant).....	5,984
Carolina Traction Co.....	9,772
Catawba Power Co.....	78,730
Cedar Falls Light and Power Co.....	2,781
Charleston Electric Light and Power Co. (Lighting Department).....	241,902
Charleston Electric Light and Power Co. (Gas Department).....	230,132
Charleston Isle of Palms Traction Co.....	16,269
Charleston Light and Water Co.....	194,236
Chester Power Co.....	30,699
Columbia Gas Light Co.....	87,069
Columbia Railway, Gas and Electric Co. (Light Department).....	208,967
Columbia Railway, Gas and Electric Co. (Power Department).....	135,131
Conneross Light and Power Co.....	9,841
Darlington Water and Electric Co.....	30,426
Enoree Power Co.....	18,804
Florence Electric and Utilities Co.....	53,350
Florence Gas Co.....	17,490
Fort Lawn Lighting Co.....	1,501
Georgetown Gas and Electric Co. (not in operation).....	.....
Georgetown Railway and Light Co.....	22,675
Georgia-Carolina Power Co.....	9,580
Great Falls Power Co.....	718,936
Greenville-Carolina Power Co.....	83,962
Greenville Gas, Electric Light and Power Co.....	144,121
Greens Light and Power Co.....	7,231
Hartsville Electric and Water Co.....	7,574
Ivy Water, Light and Power Co.....	2,363
Kingstree Electric Light and Ice Co.....	9,634
Lancaster Light and Power Co.....	9,547
Lexington Electric Light and Power Co.....	2,822
Lockhart Power Co. (not in operation).....	.....
Manufacturers' Power Co. (not in operation).....	.....
Marion Water, Light and Power Co.....	23,370

CORPORATION LICENSE FEES.—Continued.

Table No. 1.—Assessment on Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts From Business Done in South Carolina During the Year Ending December 31, 1914, and Certified to the State Treasurer for the Year 1915.—Continued.

WATER, LIGHT AND POWER COMPANIES.—Continued.

North Charleston Water and Light Corporation.....	\$2,603
North Electric Light and Power Co.....	1,774
Paris Mountain Water Co.....	65,829
Parr Shoals Power Co.....	60,799
Pendleton Electric Light Co.....	1,406
Reedy River Power Co.....	31,624
Rock Hill Gas Co.....	6,736
Savannah River Power Co. (included with the Anderson Water, Light and Power Co.).....	.....
South Carolina Light, Power and Railway Co.....	288,096
Southern Power Co.....	841,380
Springfield Electric Light and Power Co.....	1,726
Sullivan Power Co.....	5,000
Summerville Ice, Light and Power Co.....	11,242
Sumter Gas and Power Co.....	18,812
Sumter Lighting Co.....	93,411
Twin City Power Co.....	192
Union Manufacturing and Power Co.....	93,669
Walhalla Light and Power Co.....	120
Wateree Power Co.....	14,957
West Pelzer Public Service Co.....	162
Woodford Ginning and Light Co. (Charter surrendered February 9, 1915) .....	.....
Total, Water, Light and Power Companies	\$4,285,913

TELEPHONE AND TELEGRAPH COMPANIES.

Abbeville Telephone Co.....	\$6,759
Advance Telephone Co.....	130
Allendale and Ervington Telephone Exchange (no receipts, free line) .....	.....
American Telephone and Telegraph Co. of South Carolina.....	19,661
Bailey-Armstrong Telephone Co. (free line, no receipts) .....	.....
Baker Telephone Co. (free line, no receipts) .....	.....
Bethune Telephone Co.....	773
Bishopville Telephone Co.....	4,213
Bolen Telephone Co.....	1,200
Boykin Telephone Exchange.....	475
Baldock Telephone Co. (free line, no receipts) .....	.....
Blackstock Telephone Co.....	250
Batesburg Telephone Co.....	317
Calhoun Falls Telephone Co.....	540
Cameron Telephone Co.....	843
Campobello Telephone Co.....	2,973
Carlisle Telephone Co. (charter surrendered in 1914) .....	.....
Cartersville Telephone Co.....	108
Caw-Caw Telephone Co.....	501
Cattle Creek Telephone Co (no receipts, farmers' line) .....	.....
Centenary Telephone Co.....	58
Chester Telephone Co.....	6,848
Citizens' Telephone Co. (Hampton County)	8,865

CORPORATION LICENSE FEES.—Continued.

Table No. 1.—Assessment on Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts From Business Done in South Carolina During the Year Ending December 31, 1914, and Certified to the State Treasurer for the Year 1915.—Continued.

TELEPHONE AND TELEGRAPH COMPANIES.—Continued.

Citizens' Telephone Co. (Lexington County).....	\$1,250
Clarendon Telephone Co.....	4,059
Colleton County Telephone Co.....	3,840
Conway Telephone Co.....	3,840
Cordova Telephone Co.....	480
Crescent Telephone Co.....	456
Cross Keys Telephone Co.....	171
Delmar Telephone Co.....	1,425
Duncan Telephone Exchange.....	600
Enoree Bell Telephone Co.....	1,500
Ehrhardt Telephone Co.....	1,080
Elloree Telephone Exchange.....	1,633
Farmers' Telephone Co. (Horry County) (Sold to Home Telephone Co., Georgetown, S. C.).....	
Fort Lawn Telephone Co.....	750
Fort Motte Telephone Co.....	209
Fountain Inn Telephone Co.....	2,494
Glenn Springs Telephone Co.....	37
Graniteville Telephone Co.....	862
Gray Court Telephone Co.....	900
Greenwood Telephone Co.....	14,660
Highland Telephone Co.....	712
Home Telephone Co. (Beaufort County).....	10,052
Home Telephone Co. (Georgetown County).....	10,827
Home Telephone Co. (Greenville County).....	1,200
Home Telephone Co. (Spartanburg County).....	1,800
Hurricane Telephone Co. (mutual company, no receipts).....	
Holly Hill Telephone Co.....	1,485
Independent Telephone Co.....	1,620
Inman Telephone Co.....	988
Jasper Telephone Co.....	900
Jefferson Telephone Co.....	2,835
Johnsonville Telephone Co.....	1,104
Kershaw Telephone Co.....	3,600
Kingstree Telephone Co.....	3,425
Lake City Telephone Co.....	2,694
Lamar Telephone Co.....	1,861
Lancaster Telephone Co.....	9,847
Laurens Telephone Co.....	8,643
Long Cane Telephone Co. (no receipts, free line).....	
Loris Telephone Co.....	1,500
Lynchburg Telephone Co.....	584
Mayesville Telephone Co.....	1,542
McClellanville Telephone Co.....	600
McConnellsville Telephone Co.....	406
McCormick Telephone Co.....	1,805
New Zion Telephone Co.....	44
North Edisto Telephone Co.....	162
Norway Telephone Co.....	340
Oconee Telephone Co. (year 1915).....	5,720
Oconee Telephone Co. (year 1914).....	6,338
Olanta Telephone Co.....	862

CORPORATION LICENSE FEES.—Continued.

Table No. 1.—Assessment on Public Utility Corporations by the South Carolina Tax Commission on Gross Receipts From Business Done in South Carolina During the Year Ending December 31, 1914, and Certified to the State Treasurer for the Year 1915.—Continued.

TELEPHONE AND TELEGRAPH COMPANIES.—Continued.

Orangeburg and Bowman Telephone Co.....	\$258
Orangeburg and Raymond Telephone Co.....	490
Orangeburg and St. Matthews Telephone Co.....	3,223
Piedmont Telephone and Telegraph Co.....	27,251
Pinewood Telephone Exchange.....	1,127
Polk County Telephone Co.....	1,043
Pomaria Telephone Co.....	900
Postal Telegraph Cable Co.....	11,169
Richburg Telephone Co.....	392
Rock Hill Telephone Co.....	14,450
Rowesville Telephone Co.....	548
Ruby Telephone Co.....	900
St. Matthews and Cameron Telephone Co.....	52
Saluda Telephone Co.....	1,193
Southern Bell Telephone and Telegraph Co.....	\$17,891
Springfield and Sally Telephone Co.....	3,370
Star Telephone Co. (no receipts, free line).....	.....
Summerton Telephone Co.....	1,476
Sumter Telephone Co.....	28,270
Talatha Telephone Co.....	288
Townville Telephone Co.....	300
Travelers Rest Telephone Co.....	490
Troy Telephone Co.....	921
Turbeville Telephone Co.....	258
Western Union Telegraph Co.....	85,832
White Pond Telephone Co.....	10
Williston Telephone Co.....	1,600
Winnsboro Telephone Exchange	2,902
Total Telephone and Telegraph Companies.....	\$1,184,357

NAVIGATION COMPANIES.

Black River and Mingo Steamboat Co.....	\$9,735
Columbia Railway and Navigation Co.....	16,075
Georgetown and Pee Dee Steamboat Co.....	5,690
People's Steamboat Co.....	7,082
Waccamaw Line of Steamers.....	29,776
Waccamaw Transportation Co.....	7,963
Charleston Isle of Palms and Traction Co. (ferry).....	69,959
Total Navigation Companies.....	\$14,289
Total for South Carolina.....	\$30,177,829
Railroad Companies.....	\$22,778,274
Street Railway Companies.....	1,065,435
Express and Palace Car Companies.....	722,561
Water, Light and Power Companies.....	4,285,913
Telephone and Telegraph Companies.....	1,184,357
Navigation Companies.....	146,289
Total	\$30,177,829

TABLE 2.—ASSESSMENTS OF CORPORATIONS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH THE YEAR 1914.

Corporations.	Assessments in 1914.	Assessments by S. C. Tax Commission in 1915.	Increase Over 1914.	Decrease From 1914.
Railroad Companies	\$43,826,407	\$44,765,508	\$939,161	.....
Banks and Trust Companies.....	13,078,681	14,566,288	1,487,604	.....
Cotton Mills and other Textile Industries.....	29,845,048	31,146,075	1,301,027	.....
Cotton Seed Oil Mills.....	1,613,060	1,815,905	202,855	.....
Fertilizer Plants	2,433,288	2,471,177	37,889	.....
Telegraph Companies	660,000	669,766	9,766	.....
Telephone Companies	1,415,040	1,513,891	98,851	.....
Water, Light and Power Companies.....	3,415,579	7,726,208	4,310,629	.....
Street Railway Companies.....	1,027,855	1,199,612	171,757	.....
Insurance Companies	76,840	513,971	437,131	.....
Southern Express Company.....	478,172	398,563	.....	\$79,609
The Pullman Company.....	232,690	227,267	.....	*5,423
Totals.....	\$97,597,650	\$107,009,288	\$9,496,670	\$85,062
Less decrease from 1914.....	.....	.....	85,032	.....
Net increase over 1914.....	.....	.....	\$9,411,638	.....

*Decrease of mileage over which cars travel.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
ABBEVILLE COUNTY.							
Bank of Calhoun Falls	Calhoun Falls, S. C.	\$2,183	\$2,183	\$2,183	\$1,050	\$1,050	.....
Bank of Donalds	Donalds, S. C.	30,199	30,199	29,500	14,190	800	\$13,890
Bank of Due West	Due West, S. C.	45,953	30,953	39,953	19,216	480	13,786
Bank of McCormick	McCormick, S. C.	101,085	101,085	101,085	48,623	2,370	46,253
Bank of Mt. Carmel	Mt. Carmel, S. C.	11,655	11,655	11,655	5,606	1,450	4,156
Farmers Bank of Abbeville	Abbeville, S. C.	92,390	91,750	92,390	44,390	1,430	43,960
Farmers Bank of McCormick	McCormick, S. C.	33,074	33,074	33,074	15,910	1,500	14,410
Lowndesville Banking Co.	Lowndesville, S. C.	16,625	16,625	16,625	7,996	1,200	6,795
National Bank of Abbeville	Abbeville, S. C.	112,684	112,684	113,684	54,685	7,900	40,785
Peoples Savings Bank	Abbeville, S. C.	45,587	45,587	45,587	21,932	1,800	30,132
Totals Abbeville County		\$491,305	\$484,786	\$485,006	\$233,587	\$18,990	\$214,607
AIKEN COUNTY.							
Bank of Graniteville	Graniteville, S. C.	\$29,998	\$29,550	\$29,998	\$14,430	\$5,445	\$3,966
Bank of Western Carolina	Aiken, S. C.	455,848	455,848	455,848	219,363	40,665	178,598
Bank of Western Carolina	Ellenton, S. C.	.....	.....	.....	.....	.....	.....
Bank of Western Carolina	Salley, S. C.	.....	.....	.....	.....	.....	.....
Bank of Western Carolina	Wagner, S. C.	.....	.....	.....	.....	.....	.....
Bank of Western Carolina	North Augusta, S. C.	.....	.....	.....	.....	.....	.....
Farmers and Merchants Bank	Aiken, S. C.	85,122	85,122	85,122	40,945	10,800	30,145
First National Bank	Aiken, S. C.	68,420	68,420	68,420	32,910	4,400	28,510
First National Bank	Wagner, S. C.	30,705	30,000	30,000	14,430	700	13,780
Totals Aiken County		\$670,093	\$664,892	\$666,398	\$321,978	\$62,010	\$256,988
ANDERSON COUNTY.							
Bank of Anderson	Anderson, S. C.	\$390,042	\$390,000	\$315,642	\$151,925	\$10,835	\$141,490
Bank of Belton	Belton, S. C.	122,027	100,000	122,027	58,695	1,000	57,695
Bank of Honea Path	Honea Path, S. C.	55,294	55,294	55,294	26,595	1,430	25,165
Bank of Iva	Iva, S. C.	23,568	23,568	23,568	11,334	.....	11,334
Bank of Pendleton	Pendleton, S. C.	53,103	42,500	53,103	25,541	500	25,041
Bank of Sandy Springs	Sandy Springs, S. C.	11,226	11,226	11,226	5,400	1,000	4,400
Bank of Townville	Townville, S. C.	17,393	17,393	17,393	8,395	75	8,390

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency and Bank Exam- iner Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
ANDERSON COUNTY.—Con.							
Bank of Williamston	Williamston, S. C.	\$46,481	\$40,000	\$46,481	\$46,481	.....	\$26,257
Belton Savings Bank and Trust Co.	Belton, S. C.	40,876	85,000	40,876	19,517	.....	19,517
Chlorco Bank	Pelzer, S. C.	112,472	100,000	112,472	54,100	.....	54,100
Citizens Bank	.....	104,645	108,056	104,645	50,390	.....	45,330
Citizens National Bank	Honora Path, S. C.	186,332	186,332	186,332	80,625	\$5,000	80,625
Dime Savings Bank	Anderson, S. C.	14,122	14,122	14,122	6,793	.....	6,793
Farmers Bank of Belton	Belton, S. C.	43,500	35,000	43,500	20,925	700	20,925
Farmers Bank of Iva	Iva, S. C.	11,291	11,291	11,291	5,431	.....	1,554
Farmers and Merchants Bank	.....	264,051	175,000	264,051	127,008	4,000	122,008
Farmers Loan and Trust Co.	Anderson, S. C.	*100,000	55,000	100,000	49,100	.....	48,100
Peoples Bank of Anderson	Anderson, S. C.	227,120	235,000	227,120	112,300	.....	110,300
Peoples Bank of Belton	Belton, S. C.	*20,160	20,160	20,160	9,697	.....	9,697
Totals Anderson County		\$1,523,704	\$1,589,942	\$1,779,304	\$355,886	\$32,115	\$322,726
BAMBERG COUNTY.							
Bamberg Banking Co.	Bamberg, S. C.	\$114,441	\$111,441	\$111,441	\$59,000	\$3,000	\$50,000
Bank of Denmark	Denmark, S. C.	*22,140	24,000	22,140	11,129	.....	11,129
Bank of Olar	Olar, S. C.	84,504	80,000	84,504	28,409	1,000	25,409
Citizens Exchange Bank	.....	22,603	22,600	21,034	14,368	3,000	11,368
Ehrhardt Banking Co.	Ehrhardt, S. C.	28,400	28,400	28,400	12,960	1,000	12,960
Enterprise Bank	.....	*22,200	25,000	22,200	11,210	.....	11,210
Farmers and Merchants Bank	Ehrhardt, S. C.	25,000	25,000	25,000	12,023	1,000	11,023
Peoples Bank	.....	*35,560	35,560	35,560	17,100	2,000	15,100
Totals Bamberg County		\$324,128	\$320,091	\$322,750	\$160,070	\$11,000	\$149,070
BARNWELL COUNTY.							
Allendale Bank	Allendale, S. C.	\$42,000	\$42,000	\$42,000	\$20,200	.....	\$20,200
Bank of Fairfax	Fairfax, S. C.	*15,660	15,660	15,660	7,825	.....	7,825
Bank of Kline	Kline, S. C.	*11,354	12,354	11,354	5,413	.....	5,413
Bank of Western Carolina	Barnwell, S. C.	*45,938	46,938	45,938	22,006	.....	22,006
Bank of Western Carolina	Blackville, S. C.	22,969	22,969	22,969	11,048	.....	11,048
Bank of Williston	Williston, S. C.	44,561	44,000	43,567	\$0,551	.....	\$0,521

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1914.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency and Bank Exam- iner Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
CHARLESTON COUNTY.—Con.							
Dime Savings Bank.....	Charleston, S. C.	\$138,117	\$199,740	\$86,417	\$41,568	\$9,000	\$32,568
Enterprise Bank.....	Charleston, S. C.	75,497	75,497	65,627	31,567	14,975	14,992
Exchange Banking and Trust Co.....	Charleston, S. C.	111,101	111,000	104,601	59,313	12,000	38,313
First National Bank.....	Charleston, S. C.	60,184	482,080	451,464	217,154	21,660	195,504
Germania Savings Bank.....	Charleston, S. C.	150,805	450,905	219,650	105,641	18,845	87,806
Mineola Savings Bank.....	Charleston, S. C.	126,600	198,600	126,600	60,868	4,000	54,868
Peoples National Bank.....	Charleston, S. C.	671,756	631,756	501,756	241,845	100,000	141,845
State Savings Bank.....	Charleston, S. C.	71,083	71,083	45,533	21,901	8,000	13,901
Security Savings Bank.....	Charleston, S. C.	73,126	76,126	35,012	14,841	12,125	17,116
South Carolina Loan and Trust Co.....	Charleston, S. C.	139,874	240,704	240,704	115,882	18,065	94,827
South Carolina Loan and Trust Co.'s Bank.....	Charleston, S. C.	34,841	61,000	64,241	26,138	.....	27,138
Title Guarantee and Deposit Co.....	Charleston, S. C.	600,000	60,000	60,000	38,580	1,500	27,080
Carolina Savings Bank.....	Charleston, S. C.	342,796	342,796	326,044	156,827	20,375	125,952
Totals Charleston County.....		\$4,464,735	\$4,262,973	\$3,412,529	\$1,641,427	\$297,110	\$1,344,317
CHEROKEE COUNTY.							
Bank of Blacksburg.....	Blacksburg, S. C.	\$31,977	\$31,832	\$31,832	\$15,311	\$900	\$14,511
Cherokee Savings Bank.....	Gaffney, S. C.	24,177	24,177	24,177	11,039	.....	11,039
First National Bank.....	Gaffney, S. C.	204,784	204,784	198,784	95,615	4,200	91,415
Merchants and Planters National Bank.....	Gaffney, S. C.	162,865	162,865	162,865	73,558	3,300	70,558
Totals Cherokee County.....		\$413,823	\$413,678	\$407,678	\$196,063	\$8,200	\$187,996
CHESTER COUNTY.							
Bank of Blackstock.....	Blackstock, S. C.	\$16,694	\$16,520	\$16,694	\$8,080	.....	\$8,080
Citizens National Bank.....	Chester, S. C.	64,000	64,000	64,000	30,784	.....	30,784
Commercial Bank.....	Chester, S. C.	148,697	147,500	142,500	68,543	.....	68,543
National Exchange Bank.....	Chester, S. C.	168,734	168,734	143,234	68,866	.....	68,866
Peoples National Bank.....	Chester, S. C.	88,238	77,500	77,500	37,277	.....	37,277
The White Bank.....	Chester, S. C.	22,632	22,000	22,000	10,582	.....	10,582
Totals Chester County.....		\$468,908	\$451,254	\$405,928	\$224,111	.....	\$224,111
CHESTERFIELD COUNTY.							
Bank of Cheraw.....	Cheraw, S. C.	\$184,413	\$180,000	\$184,413	\$88,704	\$11,220	\$77,494
Bank of Chesterfield.....	Chesterfield, S. C.	56,800	56,800	56,800	26,840	4,920	21,920

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
CHESTERFIELD COUNTY.—Con.							
Bank of Jefferson	Jefferson, S. C.	\$26,905	\$25,000	\$26,905	\$12,941	\$2,810	\$10,131
Bank of Pageland	Pageland, S. C.	32,890	32,850	32,890	15,890	3,330	12,490
Bank of Ruby and Mt. Croghan	Ruby and Mt. Croghan, S. C.	27,831	27,800	27,831	13,387	2,860	10,697
Farmers Bank	Chesterfield, S. C.	6,418	6,418	6,418	3,087	.....	3,087
First National Bank	Chester, S. C.	54,603	54,500	54,500	26,215	2,000	24,315
Merchants and Farmers Bank	Chester, S. C.	131,210	131,276	131,210	63,112	3,710	59,402
Peoples Bank	Chesterfield, S. C.	27,555	27,500	27,555	13,254	1,530	11,924
State Bank of McBee	McBee, S. C.	16,362	16,362	16,362	7,870	660	7,210
Totals Chesterfield County	Totals Chesterfield County	\$655,987	\$637,446	\$653,884	\$271,230	\$32,670	\$238,560
CLARENDON COUNTY.							
Bank of Clarendon	Manning, S. C.	\$53,979	\$53,979	\$53,979	\$25,965	.....	\$25,965
Bank of Manning	Manning, S. C.	120,000	120,000	120,000	57,720	.....	57,720
Bank of Pinewood	Pinewood, S. C.	10,000	10,368	10,000	4,810	.....	4,810
Bank of Sumner	Sumner, S. C.	41,849	41,849	41,849	19,889	.....	19,889
Bank of Turbeville	Turbeville, S. C.	14,800	15,082	14,800	7,119	.....	7,119
Home Bank and Trust Co.	Manning, S. C.	21,917	21,917	21,917	10,542	.....	10,542
Peoples Bank of Manning	Manning, S. C.	28,069	28,069	28,069	12,500	.....	12,500
Totals Clarendon County	Totals Clarendon County	\$290,114	\$290,705	\$290,114	\$139,545	.....	\$139,545
COLLETON COUNTY.							
Bank of Lodge	Lodge, S. C.	\$10,931	\$10,400	\$10,931	\$4,984	\$1,050	\$3,934
Bank of Ruffin	Ruffin, S. C.	9,052	9,018	9,052	4,354	650	2,704
Bank of Smoaks	Smoaks, S. C.	12,889	12,889	12,889	5,855	525	5,330
Colleton Banking Co.	Walterboro, S. C.	30,586	30,586	30,586	17,708	2,720	8,986
Farmers and Merchants Bank	Cottageville, S. C.	10,139	10,082	10,139	4,872	600	4,272
Farmers and Merchants Bank	Walterboro, S. C.	58,229	58,229	58,229	28,765	3,490	24,506
First National Bank	Walterboro, S. C.	34,718	32,213	34,718	16,708	1,100	15,506
Smoaks Banking Co.	Smoaks, S. C.	11,400	11,000	11,400	5,432	600	4,832
Totals Colleton County	Totals Colleton County	\$176,596	\$173,664	\$170,596	\$82,058	\$10,795	\$71,263

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TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1916.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1916.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
DARLINGTON COUNTY.							
Bank of Darlington	Darlington, S. C.	\$191,938	\$150,000	\$182,690	\$87,826	\$5,670	\$82,156
Bank of Hartsville	Hartsville, S. C.	101,368	101,368	95,000	46,695	4,885	40,810
Bank of Lydia	Lydia, S. C.	8,733	8,733	8,733	4,200	600	3,600
Carolina National Bank	Darlington, S. C.	110,959	110,959	110,959	53,370	7,500	45,870
First National Bank	Hartsville, S. C.	28,237	28,237	28,232	13,582	1,850	11,732
Merchants and Planters Bank	Lamar, S. C.	36,208	34,500	36,208	17,416	.....	17,416
Peoples Bank of Darlington	Darlington, S. C.	124,161	124,161	118,919	57,200	4,215	52,985
Peoples Bank of Hartsville	Hartsville, S. C.	31,667	31,667	31,667	15,232	2,275	12,957
Peoples Bank of Lamar	Lamar, S. C.	15,530	15,530	15,530	7,460	1,505	5,964
Totals Darlington County		\$649,801	\$605,155	\$627,838	\$301,990	\$23,500	\$278,490
DILLON COUNTY.							
Bank of Dillon	Dillon, S. C.	\$140,684	\$134,684	\$130,684	\$62,860	\$3,400	\$59,460
Bank of Letta	Letta, S. C.	54,909	54,909	54,909	26,410	5,600	20,810
Bank of Little Rock	Little Rock, S. C.	25,021	25,165	25,021	12,036	.....	12,036
Bank of Puges Mill	Puges Mill, S. C.	13,290	13,290	12,652	6,096	.....	6,096
Farmers and Merchants Bank (Branch)	Letta, S. C.	55,624	47,080	51,449	24,747	3,500	21,247
Farmers and Merchants Bank (Branch)	Letta, S. C.	22,250	18,832	20,580	9,899	.....	9,899
Peoples Bank of Dillon	Dillon, S. C.	80,266	80,266	80,266	38,608	9,500	29,108
Totals Dillon County		\$392,044	\$374,140	\$375,561	\$180,646	\$22,000	\$158,646
DORCHESTER COUNTY.							
Bank of Dorchester	Summersville, S. C.	\$38,405	\$35,000	\$36,000	\$17,316	\$6,000	\$11,316
Bank of Reevesville	Reevesville, S. C.	27,741	27,741	27,741	13,368	525	12,315
Bank of Ridgeville	Ridgeville, S. C.	16,721	16,721	15,721	7,562	1,475	6,087
Bank of St. George	St. George, S. C.	40,063	40,063	40,063	19,271	3,000	14,271
Peoples Bank of Harleyville	Harleyville, S. C.	*11,062	11,062	11,062	5,506	340	4,966
Totals Dorchester County		\$131,054	\$126,394	\$130,559	\$62,798	\$11,340	\$31,458
EDGEFIELD COUNTY.							
Bank of Edgefield	Edgefield, S. C.	\$85,540	\$89,400	\$84,400	\$40,588	\$5,000	\$24,993
Bank of Johnston	Johnston, S. C.	129,042	129,017	129,042	62,069	56,569

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TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
EDGEFIELD COUNTY.—Con.							
Bank of Parksville	Parksville, S. C.	\$23,010	\$23,010	\$23,010	\$11,068	.....	\$11,068
Bank of Plum Branch	Plum Branch, S. C.	11,132	10,600	11,132	5,355	.....	5,355
Bank of Trenton	Trenton, S. C.	20,272	20,272	20,272	9,751	.....	9,751
Bank of Western Carolina	Johnston, S. C.	20,968	20,968	20,968	10,100	.....	10,100
Farmers Bank of Edgefield	Edgefield, S. C.	*118,068	118,068	118,068	56,800	\$830	56,970
Totals Edgefield County							
		\$406,062	\$411,386	\$406,042	\$136,739	\$11,930	\$138,809
FAIRFIELD COUNTY.							
Bank of Fairfield	Winnabro, S. C.	\$77,747	\$75,000	\$75,000	\$36,075	\$16,500	\$19,575
Bank of Ridgeway	Ridgeway, S. C.	70,849	70,849	70,849	34,078	1,900	34,978
Citizens Savings and Investment Co.	Winnabro, S. C.	*40,000	40,000	40,000	19,240	.....	19,240
Fairfield Trust Co.	Winnabro, S. C.	*24,000	24,000	24,000	11,544	.....	11,544
Farmers and Merchants Bank	Ridgeway, S. C.	*31,000	31,000	31,000	14,910	.....	14,910
Guardian Trust Co.	Winnabro, S. C.	*25,000	25,000	25,000	12,025	.....	12,025
Merchants and Planters Bank	Winnabro, S. C.	60,860	56,500	60,860	29,278	.....	29,278
Winnabro Bank	Winnabro, S. C.	203,916	203,962	203,916	98,084	15,000	83,084
Winnabro Trust Co.	Winnabro, S. C.	*14,500	14,500	14,500	6,975	.....	6,975
Totals Fairfield County							
		\$547,881	\$540,811	\$545,134	\$262,209	\$32,500	\$229,709
FLORENCE COUNTY.							
Bank of Florence	Florence, S. C.	\$31,890	\$31,900	\$31,889	\$39,330	\$4,600	\$34,730
Bank of Lake City	Lake City, S. C.	40,110	39,981	39,981	20,110	4,275	14,587
Bank of Olanta	Olanta, S. C.	27,083	27,028	27,083	13,027	4,265	8,762
Bank of Timmons ville	Timmons ville, S. C.	85,106	85,106	85,106	40,936	2,000	38,936
Citizens Bank	Timmons ville, S. C.	61,633	60,908	60,908	28,890	2,380	26,509
City Savings Bank	Timmons ville, S. C.	31,124	31,124	31,124	14,970	.....	14,970
Commercial Savings Bank	Florence, S. C.	142,017	142,017	142,017	68,310	8,350	74,940
Farmers Bank	Olanta, S. C.	28,336	28,000	28,336	13,630	1,000	12,630
Farmers and Merchants Bank	Cowarda, S. C.	*11,988	11,988	11,988	5,766	.....	5,766
Farmers and Merchants Bank	Florence, S. C.	*55,947	55,947	55,947	26,910	.....	26,910
Farmers and Merchants National Bank	Lake City, S. C.	114,960	114,960	114,960	65,236	6,000	49,236
First National Bank	Florence, S. C.	197,968	197,968	197,968	95,222	56,705	38,517

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TABLE NO. 2.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency and Bank Exam- iner Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
FLORENCE COUNTY.—Con.							
Palmetto Bank and Trust Co.....	Florence, S. C.....	\$50,707	\$50,707	\$50,707	\$34,800	.....	\$24,800
Peoples Bank	Scranton, S. C.....	*19,951	19,951	19,951	9,596	.....	9,596
Peoples Savings Bank and Trust Co.....	Florence, S. C.....	80,877	80,877	80,877	14,852	.....	14,852
Farmers and Merchants Bank.....	Pamplico, S. C.....	11,004	11,004	11,004	5,293	.....	5,293
Totals Florence County.....		\$90,098	\$90,075	\$938,065	\$475,200	\$84,555	\$390,705
GEORGETOWN COUNTY.							
Bank of Andrews	Andrews, S. C.....	\$21,538	\$21,183	\$21,538	\$10,280	\$1,200	\$0,190
Bank of Georgetown	Georgetown, S. C.....	215,075	217,751	215,075	103,450	20,000	68,450
Farmers and Merchants Bank.....	Georgetown, S. C.....	32,580	32,580	32,580	15,674	2,000	13,674
Peoples Bank	Georgetown, S. C.....	95,992	95,992	95,992	46,172	400	45,772
Totals Georgetown County.....		\$365,230	\$367,505	\$365,230	\$175,676	\$22,600	\$152,076
GREENVILLE COUNTY.							
American Bank	Greenville, S. C.....	\$131,393	\$131,393	\$131,393	\$63,435	\$3,500	\$59,935
Bank of Commerce	Greenville, S. C.....	119,733	119,733	112,335	54,057	50	54,007
Bank of Fountain Inn	Fountain Inn, S. C.....	75,390	72,000	72,000	34,632	2,000	32,632
Bank of Greens	Greens, S. C.....	69,964	62,500	69,964	33,653	3,000	30,653
Bank of Piedmont	Piedmont, S. C.....	24,085	22,500	24,085	11,562	.....	11,562
Bank of Simpsonville	Simpsonville, S. C.....	28,772	28,772	28,772	13,839	250	13,589
Brandon Savings Bank.....	Greenville, S. C.....	17,600	17,600	17,600	8,513	.....	8,513
Citizens Bank of Taylors.....	Taylors, S. C.....	5,908	5,102	5,908	2,505	.....	2,505
City National Bank.....	Greenville, S. C.....	218,338	216,338	219,338	105,500	.....	105,500
Farmers Bank of Simpsonville.....	Simpsonville, S. C.....	12,300	12,300	12,300	6,916	.....	6,916
Farmers Bank of Travelers Rest.....	Travelers Rest, S. C.....	20,238	20,238	20,238	9,751	500	9,251
Farmers and Merchants Bank.....	Greenville, S. C.....	61,732	59,732	59,732	28,730	300	28,430
First National Bank.....	Greenville, S. C.....	251,768	251,768	251,768	121,100	6,000	115,100
Fourth National Bank.....	Greenville, S. C.....	125,550	125,550	125,550	60,870	.....	60,870
Norwood National Bank.....	Greenville, S. C.....	332,067	332,067	335,651	161,462	.....	160,322
Peoples Bank	Fountain Inn, S. C.....	*32,000	32,000	32,000	15,353	150	15,253
Peoples Bank	Greens, S. C.....	22,305	22,305	22,305	10,728	.....	8,728
Peoples National Bank.....	Greenville, S. C.....	293,790	293,790	275,880	132,698	2,000	132,698
Piedmont Savings and Investment Co.....	Greenville, S. C.....	143,249	140,753	143,249	67,941	.....	67,941
Planters Savings Bank.....	Greens, S. C.....	86,104	82,000	83,604	16,165	1,000	15,165
Totals Greenville County.....		\$2,015,640	\$1,983,671	\$1,992,643	\$953,400	\$19,800	\$933,470

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TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	Value for Taxation by S. C. Tax Com- mission.	Value for Taxation County Boards by State Assessed by Banks	Value of Personal Property Assessed to Shareholders.
GREENWOOD COUNTY.						
Bank of Bradley	Bradley, S. C.	*\$15,694	\$15,694	\$15,694	.....	\$7,549
Bank of Greenwood	Greenwood, S. C.	200,901	200,901	207,452	\$12,230	87,564
Bank of Hodges	Hodges, S. C.	18,500	17,500	17,500	1,200	7,218
Bank of Ninety-Six	Ninety-Six, S. C.	46,471	45,000	47,071	22,641	21,441
Bank of Troy	Troy, S. C.	22,977	22,977	22,977	1,900	9,123
Bank of Ware Shoals	Ware Shoals, S. C.	89,307	87,538	88,188	11,062	41,225
Cambridge Bank	Ninety-Six, S. C.	78,124	70,625	78,124	900	38,678
Farmers and Merchants Bank	Greenwood, S. C.	*\$6,350	85,350	115,950	37,578	45,772
National Loan and Exchange Bank	Greenwood, S. C.	148,744	148,744	152,744	10,000	68,970
Peoples Bank	Greenwood, S. C.	72,758	72,758	72,758	4,500	34,997
Commercial Bank	Greenwood, S. C.	51,582	51,582	51,582	.....	24,811
Totals Greenwood County		\$332,969	\$318,066	\$369,990	\$33,000	\$385,377
HAMPTON COUNTY.						
Bank of Edzell	Edzell, S. C.	\$35,000	\$35,000	\$35,000	\$300	\$16,085
Bank of Brunson	Brunson, S. C.	*25,000	25,000	25,000	.....	12,025
Bank of Hampton	Hampton, S. C.	20,410	20,000	29,410	14,145	13,995
Citizens Bank of Edzell	Edzell, S. C.	*11,100	11,100	11,100	150	5,339
Farmers and Merchants Bank	Farmham, S. C.	18,565	18,565	18,565	.....	8,931
Hampton Loan and Exchange Bank	Hampton, S. C.	15,515	15,500	15,515	.....	7,418
Merchants and Planters Bank	Brunson, S. C.	5,650	5,650	5,650	50	2,718
Planters and Merchants Bank	Varnville, S. C.	18,468	17,200	18,468	.....	8,878
Totals Hampton County		\$158,698	\$156,950	\$158,698	\$1,000	\$75,334
HORRY COUNTY.						
Bank of Little River	Little River, S. C.	\$19,236	\$19,236	\$19,236	\$1,950	\$4,636
Bank of Loris	Loris, S. C.	14,047	12,500	14,047	3,200	3,586
Conway National Bank	Conway, S. C.	108,475	100,000	108,475	14,000	58,176
Conway Savings Bank	Conway, S. C.	38,469	38,469	38,469	.....	5,772
Farmers and Merchants Bank	Conway, S. C.	28,767	24,953	22,707	3,500	10,831
Farmers State Bank	Aynor, S. C.	20,745	20,745	20,745	50	4,637
Peoples National Bank	Conway, S. C.	26,125	26,125	26,125	12,566
Totals Horry County		\$212,924	\$198,459	\$211,425	\$22,020	\$79,673

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JASPER COUNTY.							
Bank of Ridgeland	Ridgeland, S. C.....	\$18,717	\$18,370	\$18,717	\$9,004	\$1,900	\$7,104
Totals Jasper County.....		\$18,717	\$18,370	\$18,717	\$9,004	\$1,900	\$7,104
KERSHAW COUNTY.							
Bank of Bethune	Bethune, S. C.....	\$19,061	\$19,000	\$19,061	\$9,167	\$650	\$8,517
Bank of Camden	Camden, S. C.....	168,128	168,128	168,128	80,870	11,000	69,870
Bank of Kershaw	Kershaw, S. C.....	92,064	90,000	91,038	43,789	9,000	34,789
First National Bank.....	Camden, S. C.....	81,856	81,856	79,506	38,242	.....	38,242
Loan and Savings Bank.....	Camden, S. C.....	38,514	38,514	38,514	18,525	.....	18,525
Totals Kershaw County.....		\$359,623	\$397,498	\$396,247	\$190,563	\$20,650	\$169,943
LANCASTER COUNTY.							
Bank of Heath Springs	Heath Springs, S. C.....	\$14,543	\$14,543	\$14,543	\$6,995	.....	\$6,995
Bank of Lancaster	Lancaster, S. C.....	172,300	162,300	161,800	77,823	\$4,500	73,323
Farmers Bank and Trust Co.	Lancaster, S. C.....	58,075	58,075	58,075	27,934	475	27,459
First National Bank	Lancaster, S. C.....	78,500	78,500	68,475	32,936	.....	32,936
Peoples Bank	Kershaw, S. C.....	28,272	28,319	28,272	13,600	2,750	10,850
Totals Lancaster County.....		\$351,690	\$342,497	\$331,165	\$159,291	\$7,725	\$151,566
LAURENS COUNTY.							
Bailev & Son, M. S., Bankers.....	Clinton, S. C.....	\$20,048	\$20,048	\$20,048	\$9,643	.....	\$9,643
Bank of Cross Hill	Cross Hill, S. C.....	69,883	69,883	69,883	33,615	.....	33,615
Bank of Gray Court	Gray Court, S. C.....	*41,445	41,445	40,165	19,320	.....	19,320
Bank of Mountville	Mountville, S. C.....	*24,137	24,137	24,022	11,565	.....	11,565
Bank of Owings	Owings, S. C.....	*14,573	13,700	14,573	7,010	.....	7,010
Bank of Waterloo	Waterloo, S. C.....	31,791	31,250	31,256	15,031	.....	15,031
Clinton Loan and Trust Co.	Clinton, S. C.....	*21,397	21,397	21,397	10,292	.....	10,292
Commercial Bank	Clinton, S. C.....	43,986	40,500	43,986	20,724	.....	20,724
Commercial Loan and Trust Co.	Clinton, S. C.....	*21,800	21,800	21,800	10,486	10,486
Enterprise National Bank.....	Laurens, S. C.....	139,669	135,000	139,669	67,180	67,180

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LAURENS COUNTY.—Con.							
Farmers Bank	Laurens, S. C.	\$52,530	\$52,530	\$52,530	\$25,266	\$25,266
First National Bank	Clinton, S. C.	68,071	38,571	68,071	31,780	.....	31,780
Home Trust Co.	Laurens, S. C.	*48,155	48,155	48,155	23,160	.....	23,160
Laurens National Bank	Laurens, S. C.	62,123	92,150	91,250	43,682	.....	43,682
Laurens Trust Co.	Laurens, S. C.	*40,805	40,805	40,805	23,713	.....	23,713
Lucas Bank	Laurens, S. C.	9,645	9,645	9,645	4,639	.....	4,639
Palmetto Bank	Laurens, S. C.	75,123	75,123	75,123	36,135	.....	36,135
Peoples Loan and Exchange Bank	Laurens, S. C.	190,921	190,900	184,508	88,652	.....	88,652
Totals Laurens County		\$1,011,992	\$980,779	\$1,002,256	\$482,083	.....	\$482,083
LEE COUNTY.							
Bank of Bishopville	Bishopville, S. C.	\$104,082	\$104,082	\$104,082	\$50,054	\$12,000	\$38,854
Bank of Elliott	Elliott, S. C.	10,000	10,000	10,000	4,810	400	4,410
Bank of Lynchburg	Lynchburg, S. C.	30,496	30,496	30,496	14,670	1,200	13,470
Farmers Loan and Trust Co.	Bishopville, S. C.	25,342	25,342	25,342	13,190	1,500	10,690
First National Bank	Bishopville, S. C.	60,118	60,000	58,434	28,107	2,000	25,507
Peoples Bank	Bishopville, S. C.	63,334	63,334	63,334	30,464	2,500	27,664
Totals Lee County		\$298,352	\$293,234	\$291,608	\$140,255	\$19,400	\$120,855
LEXINGTON COUNTY.							
Bank of Chapin	Chapin, S. C.	*\$10,100	\$10,100	\$10,100	\$4,858	\$1,700	\$3,158
Bank of Pelton	Pelton, S. C.	9,218	9,218	9,218	4,434	1,575	2,859
Bank of Swansea	Swansea, S. C.	22,045	22,000	22,000	10,582	2,000	8,582
Bank of Western Carolina	Swansea, S. C.	*12,232	12,232	12,232	5,884	2,700	3,184
Brookland Bank	Brookland, S. C.	33,359	33,359	33,359	16,047	1,550	14,397
Citizens Bank	Brookland, S. C.	*34,612	34,612	34,612	16,648	5,000	11,642
First National Bank	Batesburg, S. C.	60,696	60,600	60,600	28,860	4,320	24,540
Home National Bank	Batesburg, S. C.	60,102	60,102	60,102	28,910	6,000	22,910
National Bank of Leesville	Lexington, S. C.	33,397	30,000	30,393	14,620	1,200	13,420
Totals Lexington County		\$276,761	\$271,521	\$272,016	\$130,843	\$26,145	\$104,698

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
MARION COUNTY.							
Bank of Mullins	Mullins, S. C.	\$60,291	\$60,291	\$60,291	\$29,000	\$1,000	\$28,000
Bank of Nichols	Nichols, S. C.	*15,500	15,500	15,500	7,456	1,600	6,856
Farmers and Merchants Bank	Marion, S. C.	144,622	122,408	183,763	64,342	8,100	56,242
First National Bank	Mullins, S. C.	30,476	30,000	30,476	14,660	2,800	11,860
Marion National Bank	Marion, S. C.	134,227	123,727	123,727	59,513	2,710	56,803
Merchants and Planters Bank	Mullins, S. C.	45,102	37,571	41,992	20,136	2,700	17,496
Planters Bank	Marion, S. C.	57,457	50,231	50,231	24,160	.....	24,160
Totals Marion County		\$437,705	\$430,723	\$455,350	\$219,237	\$17,910	\$301,357
MARLBORO COUNTY.							
Bank of Clio	Clio, S. C.	\$125,336	\$125,000	\$125,336	\$60,237	.....	\$60,237
Bank of Marlboro	Bennettsville, S. C.	261,577	191,980	238,836	136,525	.....	136,525
Bank of McColl	McColl, S. C.	65,168	65,168	65,168	31,346	.....	30,776
Farmers and Merchants Bank	McColl, S. C.	28,942	28,942	28,942	13,921	\$570	13,351
Mutual Savings Bank	Bennettsville, S. C.	28,707	28,707	28,707	13,807	.....	13,807
Peoples Bank	Bennettsville, S. C.	40,558	37,716	37,000	17,798	.....	17,798
Peoples Savings Bank	Clio, S. C.	28,227	28,227	28,227	13,577	.....	13,577
Planters National Bank	Bennettsville, S. C.	145,766	145,776	137,766	66,266	.....	66,266
Union Savings Bank	Bennettsville, S. C.	54,124	51,402	54,124	26,035	.....	26,035
Union Savings Bank and Trust Co.	Bennettsville, S. C.	*25,203	25,203	25,203	12,123	.....	12,123
Totals Marlboro County		\$803,608	\$728,111	\$814,309	\$391,685	\$570	\$391,115
NEWBERRY COUNTY.							
Bank of Prosperity	Prosperity, S. C.	\$30,293	\$27,600	\$30,293	\$14,571	\$2,400	\$12,171
Commercial Bank	Newberry, S. C.	115,063	97,413	115,063	55,345	9,080	46,265
The Exchange Bank	Newberry, S. C.	60,000	60,000	60,000	28,960	2,000	26,960
Farmers Bank	Chappells, S. C.	12,155	11,498	12,155	5,347	550	5,397
Farmers and Merchants Bank	Little Mountain, S. C.	27,069	26,000	27,069	13,080	.....	13,080
National Bank of Newberry	Newberry, S. C.	115,194	108,000	108,028	51,960	1,500	50,460
Newberry Savings Bank	Newberry, S. C.	62,723	62,713	62,723	30,170	.....	30,170
Peoples National Bank	Prosperity, S. C.	29,048	29,000	29,048	13,972	.....	13,972
Wm. Coleman Co., Bankers	Whitmire, S. C.	*50,000	50,000	50,000	24,060	.....	24,060

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
NEWBERRY COUNTY.—Con.							
Farmers Bank	Silver Street, S. C.	*\$14,690	\$14,690	\$14,690	\$7,066	.....	\$7,066
Bank of Pomaria	Pomaria, S. C.	15,466	15,000	15,466	7,440	.....	7,440
Newberry Loan and Security Co.	Newberry, S. C.	*29,859	29,359	14,121	14,121	.....	14,121
Security Loan and Investment Co.	Newberry, S. C.	*50,000	50,000	50,000	24,060	.....	24,060
Total Newberry County.....							
		\$611,090	\$581,273	\$608,914	\$290,452	\$15,530	\$274,922
OCONEE COUNTY.							
Bank of Walhalla	Walhalla, S. C.	\$71,140	\$71,140	\$71,140	\$34,218	\$1,000	\$33,218
Citizens Bank	Seneca, S. C.	79,563	74,107	74,107	35,645	5,280	30,365
Enterprise Bank	Walhalla, S. C.	26,920	26,900	26,920	12,960	.....	12,960
Oconee Bank	Westminster, S. C.	*11,000	11,000	11,000	5,291	3,350	1,941
Seneca Bank	Seneca, S. C.	41,988	41,988	41,988	20,196	8,220	16,976
Westminster Bank	Westminster, S. C.	137,291	136,000	137,291	66,037	1,550	64,487
Westminster Loan and Trust Co.	Westminster, S. C.	21,838	21,838	20,835	10,022	.....	10,022
Totals Oconee County.....							
		\$339,740	\$322,973	\$333,291	\$184,359	\$14,400	\$169,959
ORANGEBURG COUNTY.							
Bank of Bowman	Bowman, S. C.	\$25,123	\$25,123	\$25,123	\$12,084	.....	\$12,084
Bank of Branchville	Branchville, S. C.	*38,454	38,454	38,454	18,486	\$1,900	16,586
Bank of Eutawville	Eutawville, S. C.	16,957	16,957	16,957	8,157	450	7,707
Bank of Nesea	Nesea, S. C.	12,087	12,087	12,087	5,790	510	5,280
Bank of North	North, S. C.	*20,652	20,652	20,652	14,263	210	14,063
Bank of Orangeburg	Orangeburg, S. C.	233,388	233,388	233,388	112,360	2,750	109,510
Bank of Springfield	Springfield, S. C.	53,098	53,098	54,668	26,307	550	25,757
Cotton Bank	Rowesville, S. C.	19,019	19,019	19,019	9,148	1,700	7,448
Edisto National Bank	Rowesville, S. C.	152,136	152,136	152,136	73,177	.....	73,177
Farmers and Merchants Bank	Holly Hill, S. C.	*15,034	15,034	15,034	7,231	50	7,181
Farmers and Merchants Bank	Norway, S. C.	*21,556	21,556	21,556	10,368	1,050	9,318
Farmers and Merchants Bank	Orangeburg, S. C.	36,677	36,677	36,677	17,641	100	17,541
Farmers Union Bank and Trust Co.	Orangeburg, S. C.	30,027	30,027	30,848	14,357	280	14,077
First National Bank	Elloree, S. C.	52,000	52,000	52,000	25,011	1,000	24,011
First National Bank	Holly Hill, S. C.	45,000	45,000	45,000	21,645	3,000	18,645
First National Bank	Springfield, S. C.	30,933	30,933	30,463	14,062	2,550	12,112

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits shown by Statements to Comp. of Currency under Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Com- mission.	Value of Real Es- tate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
ORANGEBURG COUNTY.—Con.							
Peoples Bank	Branchville, S. C.	*\$27,775	\$27,775	\$27,775	\$13,380	\$500	\$12,880
Peoples Bank	North, S. C.	15,874	15,874	15,874	7,937	.....	7,635
Peoples National Bank	Orangetown, S. C.	125,986	125,986	110,888	53,360	840	52,580
Planters Bank	Orangetown, S. C.	47,857	47,857	47,857	23,020	.....	23,020
Bank of Norway	Norway, S. C.	30,384	28,500	28,500	13,709	480	13,229
Totals Orangeburg County.		\$1,063,967	\$1,062,063	\$1,042,999	\$501,681	\$17,900	\$483,781
PICKENS COUNTY.							
Bank of Central	Central, S. C.	\$30,111	\$15,000	\$20,111	\$9,675	\$175	\$9,500
Bank of Norris	Norris, S. C.	22,307	22,660	22,307	10,730	.....	10,730
Easley Loan and Trust Co.	Easley, S. C.	78,118	78,118	78,118	37,575	300	37,273
Farmers Bank	Central, S. C.	28,768	28,768	28,768	13,836	800	12,968
Farmers and Merchants Bank	Liberty, S. C.	16,313	16,300	16,313	7,848	.....	7,568
Keowee Bank	Pickens, S. C.	28,500	28,500	28,500	13,710	.....	13,710
Liberty Bank	Liberty, S. C.	34,295	34,295	34,295	16,496	550	15,946
Pickens Bank	Pickens, S. C.	69,104	69,104	69,104	33,240	.....	33,240
Easley Bank	Easley, S. C.	99,851	99,851	99,851	48,028	1,000	47,028
Totals Pickens County.		\$397,365	\$392,594	\$397,365	\$191,138	\$2,875	\$188,263
RICHLAND COUNTY.							
Bank of Columbia	Columbia, S. C.	\$295,771	\$295,771	\$295,771	\$108,596	\$21,500	\$87,086
Carolina National Bank	Columbia, S. C.	483,540	483,470	483,540	222,570	48,060	176,230
Columbia Savings Bank and Trust Co.	Columbia, S. C.	*144,978	144,978	144,978	69,734	19,515	50,219
Farmers Loan and Trust Co.	Columbia, S. C.	*15,300	15,300	15,300	7,311	.....	7,311
Farmers and Merchants Bank	Eastover, S. C.	58,008	57,724	58,008	28,905	4,500	8,441
Guaranty Trust Co. of S. C.	Columbia, S. C.	173,114	173,264	172,114	82,787	37,860	44,987
Homeside Bank	Columbia, S. C.	*13,840	13,840	13,840	6,062	.....	9,062
Lower Main Street Bank	Columbia, S. C.	30,845	30,845	30,845	14,886	.....	14,886
National Loan and Exchange Bank	Columbia, S. C.	806,832	806,832	792,354	38,132	139,375	241,747
National State Bank	Columbia, S. C.	\$14,368	\$14,368	\$10,559	149,522	12,280	134,272
Palmetto National Bank	Columbia, S. C.	754,125	754,125	566,270	287,856	121,160	146,466
Palmetto Trust Co.	Columbia, S. C.	*50,000	50,000	50,000	24,060	.....	24,060

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Cont.

Names of Banks.	Location.	Capital, Surplus, and Bank Reserve, per Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks.	Value of Personal Property Assessed to Shareholders.
RICHLAND COUNTY.—Con.							
Peoples National Bank.....	Columbia, S. C.....	\$108,069	\$108,069	\$108,069	\$49,585	\$28,750	\$20,885
Peoples Trust Co.....	Columbia, S. C.....	8,321	8,321	8,321	4,002	.....	4,002
Union National Bank.....	Columbia, S. C.....	198,249	198,111	188,111	88,076	66,350	21,726
Totals Richland County.....		\$3,336,121	\$3,323,650	\$3,106,106	\$1,492,109	\$500,790	\$391,319
SALUDA COUNTY.							
Bank of Saluda.....	Saluda, S. C.....	\$54,379	\$51,879	\$51,616	\$24,827	\$390	\$24,237
Bank of Wards.....	Wards, S. C.....	\$6,095	8,005	8,005	3,894	.....	3,894
Peoples Bank.....	Ridge Springs, S. C.....	56,007	56,007	56,000	26,940	.....	26,940
Planters Bank.....	Saluda, S. C.....	39,328	37,028	37,028	17,800	1,000	16,809
Totals Saluda County.....		\$157,807	\$153,007	\$152,744	\$73,470	\$1,590	\$71,880
SPARTANBURG COUNTY.							
American National Bank.....	Spartanburg, S. C.....	\$142,823	\$142,823	\$136,100	\$65,464	.....	\$65,465
Bank of Chemee.....	Chemee, S. C.....	19,617	19,617	19,000	9,139	.....	8,139
Bank of Commerce.....	Spartanburg, S. C.....	68,737	68,737	68,737	33,090	\$1,000	33,090
Bank of Cross Anchor.....	Cross Anchor, S. C.....	38,150	37,682	38,150	18,350	.....	18,350
Bank of Duncan.....	Duncan, S. C.....	16,784	16,784	16,724	8,049	300	7,749
Bank of Enoree.....	Enoree, S. C.....	39,148	39,246	39,168	18,940	.....	18,940
Bank of Inman.....	Inman, S. C.....	15,915	13,972	15,915	7,656	2,000	5,656
Bank of Landrum.....	Landrum, S. C.....	18,139	18,139	17,000	8,176	1,000	7,176
Bank of Pacolet.....	Pacolet, S. C.....	10,108	10,108	10,108	4,962	.....	4,962
Bank of Spartanburg.....	Spartanburg, S. C.....	139,067	129,168	128,000	60,125	.....	60,125
Bank of Woodruff.....	Woodruff, S. C.....	54,181	54,181	54,181	26,071	2,500	23,571
Central National Bank.....	Spartanburg, S. C.....	576,650	576,650	559,600	284,550	.....	284,550
Converse Savings Bank.....	Converse, S. C.....	44,847	40,000	40,000	5,295	.....	5,295
Dollar Savings Bank.....	Spartanburg, S. C.....	600,025	600,025	600,000	38,083	4,000	34,083
First National Bank.....	Spartanburg, S. C.....	13,982	13,982	13,922	28,800	6,675	22,125
Peoples Bank of Campobello.....	Woodruff, S. C.....	61,000	61,000	61,000	28,800	.....	28,800
Security Savings Bank.....	Campobello, S. C.....	25,445	18,900	18,922	8,106	.....	8,106
Southern Trust Co.....	Cowpens, S. C.....	61,945	58,000	57,000	12,245	.....	12,245
Merchants and Farmers Bank.....	Spartanburg, S. C.....	31,249	28,800	27,800	32,251	.....	32,251
Totals Spartanburg County.....		\$2,177,923	\$2,151,434	\$2,107,520	\$1,013,715	\$43,475	\$970,240

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—ASSESSMENT AND EQUALIZATION OF BANKS AND BANK SHARES BY THE SOUTH CAROLINA TAX COMMISSION FOR YEAR 1915.—Con.

Names of Banks.	Location.	Capital, Surplus, and Profits Shown by Statements to Comp. of Currency per Dec. 31, 1914.	Returned by Banks, Capital, Surplus, and Profits Jan. 1, 1915.	True Value as Found by S. C. Tax Commission.	Value for Taxation by S. C. Tax Commission.	Value of Real Estate Assessed by County Boards to Banks	Value of Personal Property Assessed to Shareholders.
SUMTER COUNTY.							
Bank of Hagood	Hagood, S. C.	\$10,395	\$10,395	\$10,395	\$5,001	\$550	\$4,451
Bank of Mayesville	Mayesville, S. C.	38,907	38,907	38,907	18,714	620	18,084
Bank of Rembert	Rembert, S. C.	10,000	10,000	10,000	4,810	550	4,250
Citizens Bank	Mayesville, S. C.	15,015	15,015	15,015	7,222	.....	7,222
City National Bank	Sumter, S. C.	184,000	184,000	187,000	89,946	36,700	63,246
Commercial Trust Co.	Sumter, S. C.	25,000	25,000	25,000	12,025	.....	12,925
First National Bank	Sumter, S. C.	221,889	221,889	221,889	108,584	17,890	94,254
National Bank of South Carolina	Sumter, S. C.	363,186	363,186	345,166	166,024	14,250	161,774
National Bank of Sumter	Sumter, S. C.	260,082	262,082	252,082	121,260	22,960	98,800
Peoples Bank	Sumter, S. C.	120,119	120,119	120,119	57,776	5,600	52,276
Sumter Trust Co.	Sumter, S. C.	59,023	59,023	59,023	28,390	100	28,290
Totals Sumter County		\$1,800,295	\$1,232,491	\$1,294,295	\$617,742	\$83,560	\$634,192
UNION COUNTY.							
Bank of Carlisle	Carlisle, S. C.	\$23,000	\$23,000	\$21,123	\$10,162	.....	\$10,162
Bank of Jonesville	Jonesville, S. C.	38,770	38,770	38,770	18,648	.....	18,648
Citizens National Bank	Union, S. C.	188,254	120,000	188,254	66,500	.....	66,500
Everybodys Bank	Jonesville, S. C.	28,968	28,960	28,968	13,980	.....	13,980
Merchants and Planters National Bank	Union, S. C.	112,435	92,000	112,435	54,080	\$12,410	41,670
Nicholson Bank and Trust Co.	Union, S. C.	104,368	104,368	104,368	50,196	.....	50,196
Totals Union County		\$445,775	\$407,078	\$443,901	\$213,516	\$12,410	\$391,105
WILLIAMSBURG COUNTY.							
Bank of Cadis	Cadis, S. C.	\$11,792	\$11,792	\$11,792	\$5,672	.....	\$5,672
Bank of Greeleyville	Greeleyville, S. C.	19,372	19,350	19,372	9,819	\$1,000	8,319
Bank of Hemingway	Hemingway, S. C.	16,811	16,800	16,811	8,065	.....	8,065
Bank of Kingstree	Kingstree, S. C.	61,810	61,810	61,810	29,780	4,500	26,290
Bank of Williamsburg	Kingstree, S. C.	102,317	102,809	102,317	49,214	5,600	48,714
Farmers and Merchants Bank	Johnsenville, S. C.	*10,392	10,392	10,392	4,999	50	4,949
Wee Nee Bank	Kingstree, S. C.	36,323	37,000	36,323	16,990	2,700	14,290
Totals Williamsburg County		\$257,517	\$259,453	\$257,517	\$124,009	\$14,950	\$109,059

*Did not furnish statements December 31, 1914, and amounts returned for taxation were inserted.

TABLE NO. 3.—BANK ASSESSMENTS IN THE STATE OF SOUTH CAROLINA FOR THE YEAR 1915 BY SOUTH CAROLINA TAX COMMISSION AS COMPARED WITH THE ASSESSMENTS OF 1914.—Continued.

Increase in capital since last assessment, 1914.....	\$1,451,933	
Increase in surplus and profits since last assessment, 1914.....	1,082,279	
Add surplus and profits not returned by banks as shown by statements to Bank Examiner and Comptroller of the Currency, December 31, 1914.....	994,251	
Add surplus and profits not returned for taxes and not shown by statements to Bank Examiner and Comptroller of Currency, December 31, 1914.....	443,893	\$ 3,972,351
Deduct decrease in capital during 1914.....	\$ 47,517	
Deduct decrease in surplus and profits during 1914.....	567,900	
Deduct unearned discount or interest.....	496,563	
	<u>1,102,310</u>	
Net increase in true value over 1914.....	\$ 2,870,071	
Bank returns in 1914.....	28,756,195	
True value of banks, January 1, 1915.....	<u>\$31,626,266</u>	
Less deduction Redemption Brown Consol Bonds.....	1,566,438	
True value of bank stock subject to taxation in 1915.....	<u>\$30,059,828</u>	
Less deduction in equalizing all bank stocks in the State on 48 1-10% basis.....	15,601,046	
Total equalized value (being 48 1-10% of the true value of shares subject to taxation).....	<u>\$14,458,782</u>	
Less real estate charged to banks as now assessed on tax duplicates.....	\$ 1,598,336	
Balance assessed to shareholders as value of stocks.....	<u>12,860,446</u>	
	<u>14,458,782</u>	
Assessment of bank stocks in 1915.....	\$14,458,782	
Assessment of bank stocks in 1914.....	13,078,681	
Increase assessment over 1914.....	<u>\$ 1,380,101</u>	

TABLE NO. 3.—BANK ASSESSMENTS IN THE STATE OF SOUTH CAROLINA FOR THE YEAR 1915 BY SOUTH CAROLINA TAX COMMISSION AS COMPARED WITH THE ASSESSMENTS OF 1914.—Continued.

Which is made up as follows:	
Increase in returns by banks of 1915 over 1914.....	\$1,918,590
Less unearned interest deducted.....	<u>496,593</u>
	\$1,421,927
Add surplus and profits not returned by banks, but added by the Tax Commission.....	<u>1,466,144</u>
	\$2,870,071
Net increase of true value in 1915 over 1914.....	1,890,504
Of which we take 48 1-10% for taxation, making the amount of increase in assessed valuation.....	<u>\$ 3,624,197</u>
The total exemptions and credits asked for by the banks amounted to.....	\$1,566,488
Of which the Tax Commission allowed, Redemption Brown Consol Bonds and Stocks.....	<u>496,593</u>
And unearned interest and discount and dividends.....	2,053,081
Amount disallowed	<u>\$ 1,687,106</u>

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH ASSESSMENT OF 1914.

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital Stock 1915.	Assessed and Equalized Tax Commission 1915.	
Abbeville	Abbeville, S. C.	Abbeville Cotton Mills	\$218,773	\$517,700	\$215,530	See Greenwood County.
	Calhoun Falls, S. C.	Calhoun Mills	195,712	600,000	195,710	
	Ware Shoals, S. C.	Ware Shoals Manufacturing Company	...	...	...
	Bath, S. C.	Aiken Manufacturing Company	990,901	898,000	936,700	
	Langley, S. C.	Graniteville Manufacturing Company	544,934	898,000	687,800	
	Langley, S. C.	Langley Manufacturing Company	453,980	538,000	435,580	
	Warrenville, S. C.	Seaside Manufacturing Company	912,930	538,000	923,180	
	Warrenville, S. C.	Warren Manufacturing Company	324,000	500,000	312,180	
	Anderson, S. C.	Anderson Cotton Mills	383,019	800,000	400,000	
	Belton, S. C.	Belton Mills	983,717	700,000	400,000	
Anderson	Anderson, S. C.	Bregon Mills	196,516	461,175	228,000	See Greenwood County.
	Anderson, S. C.	Comerose Farm Mills	11,892	82,000	15,238	
	Honea Path, S. C.	Chiquita Manufacturing Company	959,446	718,000	933,200	
	Iva, S. C.	Gluck Mills	216,430	450,000	216,000	
	Anderson, S. C.	Jackson Mills	132,000	845,800	140,800	
	Anderson, S. C.	Orr Cotton Mills	402,339	800,000	416,400	
	Pelzer, S. C.	Pelzer Manufacturing Company	513,243	1,000,000	831,640	
	Pendleton, S. C.	Pendleton Cotton Mills	66,727	123,150	66,233	
	Piedmont, S. C.	Piedmont Manufacturing Company	20,625	50,000	15,035	
	Anderson, S. C.	Riverside Manufacturing Company	...	...	...
Bamberg	Anderson, S. C.	Anderson Manufacturing Company	119,625	390,250	124,833	{ Anderson Co. \$357,800 Greenville Co. 24,340
	Anderson, S. C.	Townsend, H. C. Cotton Mills	22,532	35,000	12,834	
	Williamston, S. C.	Townsend Mills	110,942	345,375	170,880	
	Williamston, S. C.	Williamston Mills	179,827	425,500	208,000	
	Bamberg, S. C.	Equinox Mills	66,075	300,000	144,000	
	Charleston, S. C.	Bamberg Cotton Mills	92,437	123,600	61,943	
	Charleston, S. C.	General Asbestos and Rubber Company	...	150,000	50,000	
	Charleston, S. C.	Royal Mills	78,125	250,000	78,125	
	Gaffney, S. C.	American Manufacturing Company	...	127,423	121,875	
	Cherokee	Broad River Mills	16,900	50,000	16,940	
Charleston	Gaffney, S. C.	Cherokee Falls Manufacturing Company	159,368	200,000	173,760	See Greenville County.
	Gaffney, S. C.	Gaffney Manufacturing Company	400,000	975,000	410,587	
	Gaffney, S. C.	Globe Manufacturing Company	46,200	46,200	30,235	
	Gaffney, S. C.	Hamrick Mills	150,000	247,000	166,860	
	Gaffney, S. C.	Irene Mills	88,890	50,000	42,656	
	Gaffney, S. C.	Limestone Mills	166,250	250,000	166,250	
	Gaffney, S. C.	...	...	...	...
	Gaffney, S. C.	...	...	...	...
	Gaffney, S. C.	...	...	...	...
	Gaffney, S. C.	...	...	...	...

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH ASSESSMENT OF 1914.—Continued.

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital Stock 1915.	Assessed and Equalized Value by Tax Commission 1915.
Chester	Chester	Eureka Cotton Mills.....	\$117,500	\$150,000	\$180,000
		Hampton Cotton Mills (Wylie).....	105,094	150,000	123,980
		Monetta Mills.....	105,247	300,000	118,965
		Republic Cotton Mills.....	197,560	600,000	205,665
		Springstein Mills.....	95,863	200,000	86,980
		Walterboro Cotton Mills.....	35,000	60,500	30,000
		Darlington Cotton Mills.....	373,280	1,000,000	354,720
		Hartsville Cotton Mills.....	198,072	250,000	224,052
		Dillon Cotton Mills, The (Beaver Dam Plant).....	166,000	471,000	185,765
		Hampton Cotton Mills (Beaver Dam Plant).....	62,885	193,300	60,370
Colleton	Colleton	Hampton Cotton Mills (Fairfield Plant).....	133,125	250,000	182,000
		American Spinning Company.....	337,821	600,000	876,280
		Prospect Mills.....	6,250	25,000	6,080
		Brandon Mills.....	472,800	1,477,700	653,000
		Camperdown Mills.....	57,500	100,000	62,980
		Carolina Mills.....	171,831	449,200	171,300
		Conestee Mills.....	69,122	200,000	67,540
		Duncan Mills.....	250,000	1,413,141	480,000
		Fountain Inn Manufacturing Company.....	95,205	527,100	95,200
		Franklin Mills.....	44,930	60,700	44,728
Greenwood	Greenwood	Judson Mills.....	289,520	1,105,270	420,610
		Katrine Manufacturing Company.....	29,546	60,800	25,400
		Mills Manufacturing Company.....	190,981	382,400	195,200
		Morgan Mills.....	435,032	1,060,000	422,674
		McDew Manufacturing Company.....	37,500	91,400	44,870
		Pelham Mills.....	72,436	200,000	83,280
		Pelzer Manufacturing Company.....	510,114	800,000	523,880
		Piedmont Manufacturing Company.....	477,470	1,000,000	423,830
		Poe Manufacturing Company, F. W.....	137,500	523,700	135,600
		Simpsonville Cotton Mills.....	116,000	400,000	111,360
Greenwood	Greenwood	Union Bleaching and Finishing Company.....	24,689	71,000	10,410
		Vardry Cotton Mills.....	169,344	176,400	173,470
		Victor Manufacturing Co. (Greer Plant).....	664,637	1,682,400	718,800
		Woodside Cotton Mills.....	160,000	500,000	247,680
		Greenwood Cotton Mills.....	265,000	500,000	364,710
		Grendel Cotton Mills.....	132,278	200,000	152,980
		Ninety-Six Cotton Mills.....	118,350	286,200	95,290
		Panola Cotton Mills.....	118,350	286,200	95,290
		Ware Shoals Manufacturing Company.....	450,000	1,800,000	476,160
		Ware Shoals Manufacturing Company.....	450,000	1,800,000	476,160

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1913, AS COMPARED WITH ASSESSMENT OF 1914—Continued

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital Stock 1915.	Assessed and Equalized Value by Tax Commission 1915.
Kershaw	Camden, S. C.	Hampton Cotton Mills (Pine Creek Plant)...	\$123,659	\$300,000	\$190,315
Lancaster	Camden, S. C.	Hemetage Cotton Mills.....	90,222	283,400	90,222
Laurens	Kershaw, S. C.	Lancaster Cotton Mills.....	437,092	1,036,900	657,710
	Goldville, S. C.	Kershaw Cotton Mills (new).....	.....	180,850	96,000
	Clinton, S. C.	Banna Cotton Mills.....	70,410	248,300	64,690
	Enoree, S. C.	Clinton Cotton Mills.....	319,215	350,000	325,000
	Laurens, S. C.	Enoree Manufacturing Company.....	.....	.....	.....
	Clinton, S. C.	Laurens Cotton Mills.....	283,204	350,000	283,500
	Ware Shoals, S. C.	Lydia Cotton Mills.....	92,128	140,000	105,890
Lexington	Laurens, S. C.	Ware Shoals Manufacturing Company.....	.....	.....	.....
	Columbia, S. C.	Watts Mills.....	252,883	500,000	241,920
	Lexington, S. C.	Columbia Mills Company.....	.....	.....	.....
	Batesburg, S. C.	Lexington Manufacturing Company.....	41,835	150,000	40,160
Marion	Lexington, S. C.	Middleburg Mills.....	61,607	175,000	61,104
Marlboro	Marion, S. C.	Saxe-Gotha Mills.....	52,141	53,000	53,700
	McColl, S. C.	Marion Manufacturing Company.....	36,250	72,500	30,200
Newberry	Red Bluff, S. C.	Marlboro Cotton Mills.....	294,455	943,900	290,726
	Whitmore, S. C.	Octoraro Cotton Mills (out of existence).....	.....	.....	.....
	Newberry, S. C.	Glenn-Lowry Manufacturing Company.....	201,996	750,000	276,490
	Newberry, S. C.	Molobon Manufacturing Company.....	217,010	479,000	222,780
	Newberry, S. C.	Newberry Cotton Mills.....	290,000	500,000	278,400
Oconee	Newberry, S. C.	Oakland Cotton Mills.....	115,517	334,500	115,200
	Newry, S. C.	Courtenay Manufacturing Company.....	157,991	300,000	155,904
	Walhalla, S. C.	Hetrick Hosiery Mills.....	16,500	33,000	15,900
	Seneca, S. C.	Monaghan Mills (Seneca).....	111,972	316,500	110,490
	Walhalla, S. C.	Monaghan Mills (Walhalla).....	98,107	298,700	97,440
	Westminster, S. C.	Oconee Mills Company.....	104,052	292,000	98,000
	Westminster, S. C.	Westminster Knitting Mills.....	3,489	30,000	3,400
Orangeburg	Orangeburg, S. C.	Orangeburg Manufacturing Company.....	98,745	238,300	97,640
	Orangeburg, S. C.	Orangeburg Cotton Mills.....	30,000	75,000	27,000
Pickens	Easley, S. C.	Alice Mills.....	121,649	338,300	134,390
	Liberty, S. C.	Easley Cotton Mills (Easley).....	245,147	380,000	225,340
	Easley, S. C.	Easley Cotton Mills (Liberty).....	135,000	.....	124,000
	Central, S. C.	Glenswood Cotton Mills.....	279,500	592,300	266,400
	Liberty, S. C.	Leasque Mills.....	148,456	396,700	138,720
	Catachee, S. C.	Maple Croft Mills.....	60,154	150,100	60,154
	Pickens, S. C.	Norris Cotton Mills.....	125,000	249,700	125,240
	Pickens, S. C.	Pickens Cotton Mills.....	140,000	250,000	133,600

See Spartanburg Co.

See Greenwood Co.

See Richland Co.

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH ASSESSMENT OF 1914—Continued

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital Block 1916.	Assessed and Bonded Value by Tax Commission 1916.	Richland Co. \$215,400 Lexington 20,600 Spartanburg Co. \$218,410 Laurens Co. 6,560 See Greenville Co.
Richland	Columbia, S. C.	American Press Cloth Company	\$12,500	\$41,900	\$10,475	
	Columbia, S. C.	Columbia Mills Co.	350,000	700,000	386,000	
	Columbia, S. C.	Glencoe Cotton Mills	64,575	100,000	48,000	
	Columbia, S. C.	Hampton Cotton Mills (Capital City Plant)	104,160	293,100	99,850	
	Columbia, S. C.	Hampton Cotton Mills (Granby Plant)	397,746	1,473,900	882,080	
	Columbia, S. C.	Hampton Cotton Mills (Olympia Plant)	677,100	2,638,000	677,100	
	Columbia, S. C.	Hampton Cotton Mills (Richland Plant)	160,004	699,700	150,768	
	Columbia, S. C.	Palmetto Mills	50,232	75,000	43,775	
	Arlington, S. C.	Victor Manufacturing Co. (Apalache Plant)	165,000	500,000	154,000	
	Arkadia, S. C.	Arkadia Mills	115,524	380,000	172,500	
	Arkwright, S. C.	Arkwright Mills	190,423	310,000	199,865	
	Landrum, S. C.	Beaumont Manufacturing Company	20,000	40,000	19,300	
	Landrum, S. C.	Blue Ridge Hosiery Mills	40,000	100,000	43,200	
	Chesnee, S. C.	Chesnee Mills	140,000	400,000	149,115	
	Clifton, S. C.	Clifton Manufacturing Company	582,080	1,800,000	591,560	
	Fingerville, S. C.	Cohannet Mills	43,000	60,000	43,200	
	Glendale, S. C.	Converse, D. E. Company	283,369	500,000	248,860	
	Cowpens, S. C.	Cowpens Manufacturing Company	86,228	120,000	76,000	
	Spartanburg, S. C.	Crescent Manufacturing Company	22,865	43,400	21,000	
	Spartanburg, S. C.	Drayton Mills	285,000	600,000	276,000	
	Enoree, S. C.	Enoree Manufacturing Company	229,500	664,700	225,000	
	Fairmont, S. C.	Fairmont Manufacturing Company	67,500	259,700	64,000	
	Woodruff, S. C.	Gray, W. S. Cotton Mills	77,437	220,000	93,515	
	Inman, S. C.	Inman Mills	164,808	350,000	198,720	
	Mayo, S. C.	Mary-Louise Mills	25,000	50,000	23,250	
	Pacolet, S. C.	Pacolet Mfg. Co. (capital includes investments in Georgia)	511,940	2,716,900	498,240	
	Pelham, S. C.	Pelham Mills	231,000	300,000	237,405	
	Spartanburg, S. C.	Saxon Mills	613,785	1,000,000	607,392	
	Tucapau, S. C.	Tucapau Mills	382,454	969,000	400,000	
	Valley Falls, S. C.	Valley Falls Manufacturing Company	86,251	91,000	82,945	
	Greens, S. C.	Victor Manufacturing Co. (Greens Plant)	413,242	884,200	398,250	
	Wellford, S. C.	Wellford Manufacturing Company	5,000	.....	5,000	
	Whitney, S. C.	Whitney Manufacturing Company	146,848	350,000	168,875	
	Woodruff, S. C.	Woodruff Cotton Mills	277,901	525,000	274,848	
	Landrum, S. C.	Shamrock Damask Mill (new)	.....	16,000	7,660	

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH ASSESSMENT OF 1914.—Continued.

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital Stock 1915.	Assessed and Equalized Value by Tax Commis- sion 1915.
Union	Buffalo, S. C.	Buffalo Cotton Mills.....	\$490,000	\$200,000	\$458,040
	Union, S. C.	Excelsior Knitting Mills.....	100,000	150,000	97,983
	Lockhart, S. C.	Lockhart Mills.....	498,801	1,800,000	467,000
	Union, S. C.	Monarch Mills.....	425,000	600,000	437,983
	Union, S. C.	Victor & Co. (Ottawa Mills).....	133,709	350,000	138,240
	Union, S. C.	Union Cotton Mills.....	625,000	738,000	604,600
	Jonesville, S. C.	Victor Manufacturing Co. (Wallace Mills).....	112,500	300,000	101,600
	Union, S. C.	Gault Manufacturing Company, The (new).....	14,800	10,000	14,800
	Rock Hill, S. C.	Aragon Cotton Mills.....	143,306	389,800	141,800
	Rock Hill, S. C.	Arcade Cotton Mills.....	109,010	258,700	110,826
	Yorkville, S. C.	Cannon & Co.....	105,000	210,000	106,440
	Yorkville, S. C.	Clover Cotton Manufacturing Company.....	135,000	200,000	129,400
	Governor, S. C.	Fort Mill Manufacturing Company.....	78,000	181,500	86,800
	Rock Hill, S. C.	Hamilton-Carhart Cotton Mills.....	100,000	333,333	96,000
York	Rock Hill, S. C.	Harris Manufacturing Company.....	10,668	74,700	17,860
	Rock Hill, S. C.	Highland Park Mfg. Co. (includes invest- ment in North Carolina).....	75,750	645,100	102,850
	Yorkville, S. C.	Lockmore Cotton Mills.....	38,611	96,600	35,615
	Rock Hill, S. C.	Manchester Cotton Mills.....	123,722	250,000	120,000
	Yorkville, S. C.	Neely Manufacturing Company.....	34,965	60,000	33,523
	Yorkville, S. C.	Tavora Cotton Mills.....	15,000	30,000	14,400
	Rock Hill, S. C.	Victoria Cotton Mills.....	56,369	100,000	67,300
	Rock Hill, S. C.	Wynono Yarn Mills.....	56,669	124,600	64,720
	Rock Hill, S. C.	Enterprise Manufacturing Company.....	.....	25,000	3,000
		Totals.....	\$29,487,548	\$68,703,867	\$31,146,076
New capital invested during the year 1914, \$3,013,623; new spindles installed during the year 1914, \$136,351.					

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH THE ASSESSMENT OF 1914.

County.	Location.	Title of Corporation.	Assessed Value by State Board, 1914.	Assessed and Equalized Value by Tax Commission, 1915.
Abbeville	Antreville, S. C.	Antreville Oil Mill.	\$9,000	\$10,000
	Donalds, S. C.	Donalds Oil Mill.	7,500	7,500
	Due West, S. C.	Due West Oil Mill.	12,000	12,000
	Lowndesville, S. C.	Lowndesville Oil Mill.	6,000	6,000
	McCormick, S. C.	McCormick Oil Mill (out of existence)		
	Abbeville, S. C.	Southern Cotton Oil Co. and Gin, No. 1.	15,000	15,000
	Donalds, S. C.	Southern Cotton Oil Co., gin No. 2.	2,000	2,000
	Abbeville, S. C.	Southern Cotton Oil Co., gin.	1,500	1,500
	Kathwood, S. C.	Southern Cotton Oil Co., ginery.	9,000	9,000
	Salley, S. C.	Salley Oil Mill.	3,500	3,500
Aiken	Broadway Cotton Oil Co.	Broadway Cotton Oil Co.	12,500	12,500
	Farmers Oil Mill (Anderson Phosphate Co.)	Farmers Oil Mill (Anderson Phosphate Co.)	26,000	26,000
	Honea Path, S. C.	Honea Path Oil Mill.	7,500	7,500
	Pendleton, S. C.	Pendleton Oil Mill.	10,000	11,000
	Watson Cotton Oil Co., includes gin.	Watson Cotton Oil Co., includes gin.	13,000	13,000
	Willmott, S. C.	Willmott Oil Mill (Peizer)	6,000	10,500
	Moneyrice Oil Mill (branch of Willmott Oil Mill)	Moneyrice Oil Mill (branch of Willmott Oil Mill)	12,500	12,500
	Cotton Oil Co. (Bamberg)	Cotton Oil Co. (Bamberg)	2,500	5,000
	Denmark Oil and Fertilizer Co.	Denmark Oil and Fertilizer Co.	23,850	30,000
	J. H. Hewlet Oil Mill.	J. H. Hewlet Oil Mill.	20,000	20,000
Bamberg	Fairfax Oil Mill (50 per cent. penalty)	Fairfax Oil Mill (50 per cent. penalty)	15,000	10,000
	Southern Cotton Oil Co. (Barnwell)	Southern Cotton Oil Co. (Barnwell)	6,000	8,000
	Cameron Oil Mill.	Cameron Oil Mill.	5,000	7,500
	Fort Motte Oil Mill.	Fort Motte Oil Mill.	20,000	7,200
	Southern Cotton Oil Co. (St. Matthews)	Southern Cotton Oil Co. (St. Matthews)	10,000	3,750
	Sea Island Cotton Oil Co. (Charleston)	Sea Island Cotton Oil Co. (Charleston)	10,000	10,000
	Planters Oil Mill.	Planters Oil Mill.	17,500	20,000
	Farmers Oil Mill.	Farmers Oil Mill.	60,000	60,000
	Victor Cotton Oil Co.	Victor Cotton Oil Co.	25,000	25,000
			4,000	8,000
Barnwell	Antreville, S. C.	Antreville Oil Mill.	30,000	9,000
	Donalds, S. C.	Donalds Oil Mill.		32,000
	Due West, S. C.	Due West Oil Mill.		
	Lowndesville, S. C.	Lowndesville Oil Mill.		
	McCormick, S. C.	McCormick Oil Mill (out of existence)		
	Abbeville, S. C.	Southern Cotton Oil Co. and Gin, No. 1.		
	Donalds, S. C.	Southern Cotton Oil Co., gin No. 2.		
	Abbeville, S. C.	Southern Cotton Oil Co., gin.		
	Kathwood, S. C.	Southern Cotton Oil Co., ginery.		
	Salley, S. C.	Salley Oil Mill.		
Anderson	Broadway Cotton Oil Co.	Broadway Cotton Oil Co.		
	Farmers Oil Mill (Anderson Phosphate Co.)	Farmers Oil Mill (Anderson Phosphate Co.)		
	Honea Path, S. C.	Honea Path Oil Mill.		
	Pendleton, S. C.	Pendleton Oil Mill.		
	Watson Cotton Oil Co., includes gin.	Watson Cotton Oil Co., includes gin.		
	Willmott, S. C.	Willmott Oil Mill (Peizer)		
	Moneyrice Oil Mill (branch of Willmott Oil Mill)	Moneyrice Oil Mill (branch of Willmott Oil Mill)		
	Cotton Oil Co. (Bamberg)	Cotton Oil Co. (Bamberg)		
	Denmark Oil and Fertilizer Co.	Denmark Oil and Fertilizer Co.		
	J. H. Hewlet Oil Mill.	J. H. Hewlet Oil Mill.		
Calhoun	Fairfax Oil Mill (50 per cent. penalty)	Fairfax Oil Mill (50 per cent. penalty)		
	Southern Cotton Oil Co. (Barnwell)	Southern Cotton Oil Co. (Barnwell)		
	Cameron Oil Mill.	Cameron Oil Mill.		
	Fort Motte Oil Mill.	Fort Motte Oil Mill.		
	Southern Cotton Oil Co. (St. Matthews)	Southern Cotton Oil Co. (St. Matthews)		
	Sea Island Cotton Oil Co. (Charleston)	Sea Island Cotton Oil Co. (Charleston)		
	Planters Oil Mill.	Planters Oil Mill.		
	Farmers Oil Mill.	Farmers Oil Mill.		
	Victor Cotton Oil Co.	Victor Cotton Oil Co.		
Charleston	Antreville, S. C.	Antreville Oil Mill.		
	Donalds, S. C.	Donalds Oil Mill.		
	Due West, S. C.	Due West Oil Mill.		
	Lowndesville, S. C.	Lowndesville Oil Mill.		
	McCormick, S. C.	McCormick Oil Mill (out of existence)		
	Abbeville, S. C.	Southern Cotton Oil Co. and Gin, No. 1.		
	Donalds, S. C.	Southern Cotton Oil Co., gin No. 2.		
	Abbeville, S. C.	Southern Cotton Oil Co., gin.		
	Kathwood, S. C.	Southern Cotton Oil Co., ginery.		
	Salley, S. C.	Salley Oil Mill.		
Cherokee	Broadway Cotton Oil Co.	Broadway Cotton Oil Co.		
	Farmers Oil Mill (Anderson Phosphate Co.)	Farmers Oil Mill (Anderson Phosphate Co.)		
	Honea Path, S. C.	Honea Path Oil Mill.		
	Pendleton, S. C.	Pendleton Oil Mill.		
	Watson Cotton Oil Co., includes gin.	Watson Cotton Oil Co., includes gin.		
	Willmott, S. C.	Willmott Oil Mill (Peizer)		
	Moneyrice Oil Mill (branch of Willmott Oil Mill)	Moneyrice Oil Mill (branch of Willmott Oil Mill)		
	Cotton Oil Co. (Bamberg)	Cotton Oil Co. (Bamberg)		
	Denmark Oil and Fertilizer Co.	Denmark Oil and Fertilizer Co.		
	J. H. Hewlet Oil Mill.	J. H. Hewlet Oil Mill.		

TABLE NO. 4.—ASSESSMENT AND EQUALIZATION OF COTTON MILLS AND OTHER TEXTILE INDUSTRIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH ASSESSMENT OF 1914.—Continued.

Counties.	Location.	Title of Corporation.	Assessed Value by State Board 1914.	Total Capital 1915.	Assessed and Equalized Value by Tax Commission 1915.
Union	Buffalo, S. C.	Buffalo Cotton Mills.	\$490,000	\$900,000	\$453,040
	Union, S. C.	Excelsior Knitting Mills	100,000	150,000	97,988
	Lockhart, S. C.	Lockhart Mills	498,301	1,800,000	467,000
	Union, S. C.	Monarch Mills	425,000	690,000	437,986
	Union, S. C.	Victor Aug. Co. (Ottaray Mills)	132,759	350,000	138,240
	Union, S. C.	Union Cotton Mills.	625,000	738,000	604,980
	Jonesville, S. C.	Victor Manufacturing Co. (Wallace Mills).	112,500	300,000	101,600
	Union, S. C.	Gault Manufacturing Company, The (new).	.....	10,000	4,800
	Rock Hill, S. C.	Aragon Cotton Mills.	143,208	338,900	141,500
	Rock Hill, S. C.	Arcade Cotton Manufacturing Company.	99,010	253,700	110,896
	Yorkville, S. C.	Cannon & Co.	105,000	210,000	108,440
	Clover, S. C.	Clover Cotton Manufacturing Company.	135,000	200,000	123,600
	Fort Mill, S. C.	Fort Mill Manufacturing Company.	78,000	181,600	86,290
York	Rock Hill, S. C.	Hamilton-Carhart Cotton Mills.	100,000	333,333	96,000
	Rock Hill, S. C.	Harris Manufacturing Company.	10,658	74,700	17,850
	Rock Hill, S. C.	Highland Park Mfg. Co. (includes investment in North Carolina).	75,750	645,100	102,950
	Yorkville, S. C.	Lockmore Cotton Mills.	38,611	96,600	86,615
	Rock Hill, S. C.	Manchester Cotton Mills.	123,722	250,000	120,000
	Yorkville, S. C.	Neely Manufacturing Company.	34,965	60,000	33,825
	Yorkville, S. C.	Tavora Cotton Mills.	15,000	30,000	14,400
	Rock Hill, S. C.	Victoria Cotton Mills.	56,399	100,000	67,200
	Rock Hill, S. C.	Wynmojo Yarn Mills.	56,699	184,600	54,720
	Rock Hill, S. C.	Enterprise Manufacturing Company.	.....	25,000	8,600
		Totals.	\$29,457,548	\$68,708,867	\$31,146,075

New capital invested during the year 1914, \$3,012,623; new spindles installed during the year 1914, \$136,351.

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1916, AS COMPARED WITH THE ASSESSMENT OF 1914.—Continued.

County.	Location.	Title of Corporation.	Assessed Value by State Board, 1914.	Assessed Value and Equalized Value by Tax Commission, 1916.
Kershaw	Camden, S. C.	Southern Cotton Oil Co.	\$20,000	\$20,000
Lancaster	Lancaster, S. C.	Lancaster Cotton Oil Co.	30,000	30,000
Laurens	Kershaw, S. C.	Kershaw Oil Mill	30,000	30,000
	Goldville, S. C.	Black Oak Mill (50 per cent. penalty)	5,500	7,500
	Clinton, S. C.	Clinton Oil and Mfg. Co.	11,500	15,000
	Gray Court, S. C.	Gray Court Oil Mill	3,000	3,000
	Cross Hill, S. C.	Cross Hill Oil Mill	3,500	3,500
	Laurens, S. C.	Southern Cotton Oil Co.	20,000	20,000
Lee	Woodruff, S. C.	Woodruff Oil and Fert. Co. (see Spartanburg Co.)		
Lexington	Bishopville, S. C.	Palmetto Oil Mills	25,000	25,000
Marion	Batesburg, S. C.	Batesburg Cotton Oil Co.	7,500	7,500
Marlboro	Leesville, S. C.	Leesville Cotton Seed Oil Mill Co.	15,000	20,000
	Marion, S. C.	Marion Cotton Oil Co.	20,000	20,000
Newberry	Bennettsville, S. C.	Southern Cotton Oil Co.		
	Tatum, S. C.	Southern Cotton Oil Co.	25,000	300
	Newberry, S. C.	Farmers Oil Mill	825	25,000
	Little Mountain, S. C.	Little Mountain Oil Mill & Fert. Co. (50 P.C. pen.)	3,250	12,240
	Pomaria, S. C.	Pomaria Oil Mfg. Co.	15,000	15,000
	Prosperity, S. C.	Prosperity Cotton Oil Mill Co.	15,000	15,000
	Newberry, S. C.	Southern Cotton Oil Co.	17,500	20,000
Oconee	Seneca, S. C.	Seneca Oil Mill	17,500	20,000
	Westminster, S. C.	Westminster Oil and Fertilizer Co.	17,500	12,500
Orangeburg	West Union, S. C.	West Union Oil Mill	15,000	15,000
	Rowesville, S. C.	Rowesville Oil Co.	15,000	15,000
Pickens	Orangeburg, S. C.	Southern Cotton Oil Co.	17,500	20,000
	Easley, S. C.	Easley Oil Mill	6,000	10,000
	Liberty, S. C.	Liberty Oil Mill	6,000	10,000
Richland	Pickens, S. C.	Pickens Oil Mill	6,000	10,000
	Columbia, S. C.	Southern Cotton Oil Co.	75,000	100,000
	Columbia, S. C.	Swift & Co.	50,000	60,000
Saluda	Columbia, S. C.	Union Seed and Fertilizer Co.	75,000	87,500
Spartanburg	Ridge Spring, S. C.	Strother, G. J. Oil Mill	8,000	8,000
	Campobello, S. C.	Campobello Oil Mill	7,500	10,000

TABLE NO. 5.—ASSESSMENT AND EQUALIZATION OF COTTON SEED OIL MILLS BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1916, AS COMPARED WITH THE ASSESSMENT OF 1914.—Continued.

County.	Location.	Title of Corporation.	Assessed Value by State Board, 1914.	Assessed and Equalized Value by Tax Commission, 1916.
Spartanburg	Chesnee, S. C.	Chesnee Oil Mill	\$5,000	\$5,000
	Cross Anchor, S. C.	Cross Anchor Oil Mill	5,000	5,000
	Cowpens, S. C.	Cowpens Cotton Oil Co.	7,500	8,000
	Fair Forest, S. C.	Fairforest Oil Mill	8,425	10,000
	Pauline, S. C.	Pauline Oil Mill	2,500	2,500
	White Stone, S. C.	Rich Hill Oil Mill	9,000	9,000
	Wellford, S. C.	Tyger Shoals Milling Co.	10,000	12,500
	Spartanburg, S. C.	Southern Cotton Oil Co.	32,500	32,500
	* Woodruff, S. C.	Woodruff Oil and Fertilizer Co.	15,000	15,000
	Sumter, S. C.	Southern Cotton Oil Co.	25,000	30,000
	Jonesville, S. C.	Jonesville Oil Mill	12,500	12,500
	Union, S. C.	Southern Cotton Oil Co.	20,000	20,000
	Rock Hill, S. C.	Highland Park Mfg. Co.	15,000	30,000
	Yorkville, S. C.	Yorkville Cotton Oil Co.	20,000	25,000
	Clover, S. C.	Clover Cotton Oil and Ginning Co.	12,500	10,000
	Tirzah, S. C.	Southern Cotton Oil Co.	.....	1,000
	Totals	.....	\$1,636,900	\$1,815,305
Sumter				
Union				
York				

* Laurens Co. \$760; Spartanburg Co. \$14,240.

TABLE NO. 6.—ASSESSMENT OF FERTILIZER PLANTS BY THE S. C. TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH THE YEAR 1914.

Counties.	Location.	Title of Corporation.	Assessed Value by the State Board, 1914.	Assessed Value by the Tax Commission 1915.
Alken	Ellenton, S. C.	Ellenton Fertilizer Co. (new)	\$80,000	\$1,850
Anderson	Wagner, S. C.	Farmers Storage and Fertilizer Co. ....	.....	30,000
Anderson	Anderson, S. C.	Anderson Phosphate and Oil Co.	50,000	6,250
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	10,000	60,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	70,750	10,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	75,000	70,750
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	86,700	75,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	90,000	86,700
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	157,000	90,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	95,047	157,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	238,500	95,047
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	109,600	238,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	183,500	109,600
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	183,500	183,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	109,000	183,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	10,980	109,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	76,500	10,980
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	175,500	76,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	50,000	175,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	14,450	50,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	92,500	14,450
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	16,250	92,500
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	10,000	16,250
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	2,000	10,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	80,000	2,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	8,228	80,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	19,000	8,228
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	3,550	19,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	110,900	3,550
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	6,000	110,900
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	10,000	6,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	2,100	10,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	40,000	2,100
Anderson	Anderson, S. C.	Anderson Fertilizer Co.	87,500	40,000
Anderson	Anderson, S. C.	Anderson Fertilizer Co. ....	.....	87,500

TABLE NO. 6.—ASSESSMENT OF FERTILIZER PLANTS BY THE S. C. TAX COMMISSION FOR THE YEAR 1915, AS COMPARED WITH THE YEAR 1914.—Con.

Counties	Location	Title of Corporation.	Assessed Value by the State Board, 1914.	Assessed Value by the Tax Commission 1915.
Marion	Marion, S. C.	Marion Guano Co.	\$4,250	\$5,000
Marlboro	Bennettsville, S. C.	Marlboro Fertilizer Co.	12,500	12,500
Oconee	Seneca, S. C.	Seneca Fertilizer Co.	2,250	2,250
Orangeburg	Orangeburg, S. C.	No-Filler Fertilizer Co.	10,075	10,075
	Orangeburg, S. C.	Orangeburg Fertilizer Co.	80,000	80,000
Pickens	Liberty, S. C.	Franklin Fertilizer Co.	2,000	2,000
Richland	Columbia, S. C.	Congaree Fertilizer Co.	40,000	40,000
	Columbia, S. C.	Royster, F. S., Guano Co.	100,000	100,000
	Columbia, S. C.	Palmetto Guano Corporation	25,000	25,000
	Columbia, S. C.	Palmetto Fertilizer Co.	11,500	11,500
	Columbia, S. C.	Virginia-Carolina Chemical Co.	125,000	125,000
Spartanburg	Spartanburg, S. C.	American Agricultural Chemical Co.	15,147	15,147
	Spartanburg, S. C.	International Agricultural Corporation	51,500	51,500
	Spartanburg, S. C.	F. S. Royster Guano Co.	12,500	12,500
	Spartanburg, S. C.	Spartanburg Fertilizer Co.	12,500	12,500
York	Rock Hill, S. C.	Rock Hill Fertilizer Co.	12,500	12,500
		Totals	\$2,387,877	\$2,471,177

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.														
Columbia and Greenville R. R.:														
Donalds	7.20	\$14,241 60	\$102,540	\$1,320	\$440				\$235			\$2,055	\$102,540	\$104,595
Total Cola. and Greenville R. R.	7.20		\$102,540	\$1,320	\$440				\$235			\$2,055	\$102,540	\$104,595
O. and G. R. R. (Abbeville Br.)														
Long Cane	4.93	5,913 60	29,154						230			230	29,154	29,374
Abbeville	3.67	5,913 60	21,708	2,070								2,070	21,708	23,773
Total O. and G. (Abbeville Br.)	8.60		\$50,857	\$2,070					230			2,290	50,857	53,147
Georgia, Caro. and Northern R. R.:														
Smithville	4.84	13,492 00	65,156	20					333			333	65,156	65,500
Cedar Springs	1.94	13,492 00	26,116										26,116	26,116
Abbeville	8.52	13,492 00	114,696	3,287	575	\$5,750	\$300	\$2,800	2,270	\$325	\$450	16,737	114,696	131,458
Magnolia	10.46	13,492 00	140,813	500					300	50		950	140,813	141,693
Total Ga., Caro. and Northern	25.76		\$346,751	3,807	575	5,750	300	2,800	3,908	375	450	17,960	\$346,751	\$364,741
Charleston and W. Carolina R. R.:														
Indian Hill	2.00	7,500 00	15,000										15,000	15,000
Lowndesville	9.65	7,500 00	72,375	500	500							1,000	73,375	73,375
Magnolia	9.77	7,500 00	73,275	650					300			980	73,275	74,255
Calhoun	8.49	7,500 00	63,675	800					300			1,100	63,675	64,775
Bordeau	9.40	7,500 00	70,500	2,400	2,100			500	300			5,300	70,500	75,800
Bordeau	8.60	8,000 00	28,800										28,800	28,800
Total C. and W. C. R. R.	42.91		\$323,625	\$4,350	\$2,600			500	900			8,350	\$323,625	\$331,975
Due West Railroad:														
Due West	4.63	665 00	3,079	500							100	600	3,079	3,679
Total Due West R. R.	4.63		3,079	500							100	600	3,079	3,679

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ABBEVILLE COUNTY.—Con. Piedmont and Northern Ry.: Donalds	7.06	\$10,000 00	\$70,600	\$1,900	.....	.....	.....	\$225	\$165	\$975	.....	\$2,965	\$70,600	\$73,565
	7.06	\$10,000 00	\$70,600	\$1,900	.....	.....	.....	225	165	675	.....	2,965	70,600	73,565
	96.16	.....	\$967,432	\$13,947	\$3,615	\$5,750	\$300	\$3,625	\$5,438	\$1,050	\$550	\$34,220	\$997,432	\$931,702
	Total Railroads in Abbeville Co..													
AIKEN COUNTY. Augusta and Aiken Ry.: Shultz	8.96	\$5,000 00	\$44,800	\$900	.....	.....	.....	\$21,600	\$6,000	.....	.....	\$27,900	\$44,800	\$72,700
	11.76	5,000 00	58,800	475	.....	.....	.....	2,800	700	.....	.....	3,975	58,800	62,775
	1.86	5,000 00	9,300	125	.....	.....	.....	.....	.....	.....	.....	125	9,300	9,425
	Aiken													
Total Augusta and Aiken Ry.....	22.58	.....	112,900	1,500	.....	.....	.....	23,800	6,700	.....	.....	32,000	112,900	144,900
Carolina Midland R. R.: Giddy Swamp	2.45	15,033 60	36,832	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,832	36,832
	3.45	15,033 60	51,966	550	.....	.....	.....	.....	330	.....	.....	880	51,966	52,746
	88	15,033 60	13,230	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,230	13,230
	Tabernacle													
Rocky Grove	4.09	15,033 60	61,487	880	.....	.....	.....	.....	335	.....	.....	1,215	61,487	62,702
Total Carolina Midland R. R....	10.87	.....	163,415	1,430	.....	.....	.....	.....	665	.....	.....	2,095	163,415	165,510
Charlotte, Cola. and Augusta R. R.: Shaw	3.75	20,234 80	76,068	.....	.....	.....	.....	.....	.....	.....	.....	.....	76,068	76,068
	5.62	20,234 80	114,000	750	.....	.....	.....	.....	380	.....	.....	1,130	114,000	115,130
	7.13	20,234 80	144,631	1,850	165	.....	.....	.....	565	.....	.....	2,580	144,631	147,211
	Gregg													
Shultz	8.63	20,234 80	73,634	1,660	.....	.....	.....	.....	.....	.....	.....	2,970	73,634	76,604
Total C., C. and A. R. E.....	30.13	.....	408,333	4,250	1,485	.....	.....	.....	945	.....	.....	6,680	408,333	415,013

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
AIKEN COUNTY.—Con.														
Charleston and Western Caro. R. R.:														
Hammond	8.44	\$7,500 00	\$63,300	\$180	.....	.....	.....	.....	\$500	.....	.....	\$680	\$63,300	\$63,980
Silvertown	10.14	7,500 00	76,050	700	\$500	.....	.....	.....	200	.....	.....	1,400	76,050	77,450
Total C. and W. C. R. R.	18.58	.....	139,350	880	500	.....	.....	.....	700	.....	.....	2,080	139,350	141,430
Carolina and Cumberland Gap R. R.:														
Aiken	7.00	3,600 00	25,200	4,500	.....	.....	.....	.....	20	.....	.....	4,520	25,200	29,720
Shaw	6.79	3,600 00	24,444	110	.....	.....	.....	.....	10	.....	.....	130	24,444	24,564
Total C. and Cumberland Gap ..	13.79	.....	49,644	4,610	.....	.....	.....	.....	30	.....	.....	4,640	49,644	54,284
South Carolina and Georgia R. R.:														
Aiken	7.00	21,600 00	151,200	2,350	100	.....	.....	.....	550	.....	.....	8,000	151,200	154,200
Langley	5.91	21,600 00	127,556	500	230	.....	.....	.....	215	.....	.....	935	127,556	128,591
Gregg	5.09	21,600 00	109,944	.....	.....	.....	.....	.....	440	.....	.....	440	109,944	110,384
Shultz	4.75	21,600 00	102,600	.....	220	.....	.....	.....	1,606	.....	.....	1,825	102,600	104,425
Windsor	11.00	21,600 00	237,600	550	165	.....	.....	.....	380	.....	.....	1,095	237,600	238,695
Total S. C. and G. R. R.	33.75	.....	739,000	3,400	705	.....	.....	.....	3,180	.....	.....	7,295	739,000	738,295
Seivern and Knoxville R. R.:														
Giddy Swamp	2.32	1,800 00	4,176	500	.....	.....	.....	.....	.....	.....	.....	500	4,176	4,676
Total Seivern and Knoxville R. R.	2.32	.....	4,176	500	.....	.....	.....	.....	.....	.....	.....	500	4,176	4,676
Carolina Midland R. R. (Seivern Br.):														
Giddy Swamp	4.31	2,136 00	9,206	600	.....	.....	.....	.....	220	.....	.....	820	9,206	10,026
Tabernacle	2.23	2,136 00	4,783	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,783	4,763
Rocky Grove	1.40	2,136 00	2,991	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,991	2,991
Total Caro. Midland (Seivern Br.)	7.94	.....	16,980	600	.....	.....	.....	.....	220	.....	.....	820	16,980	17,780
Total Railroads in Aiken Co.	129.96	.....	\$1,633,778	\$17,170	\$2,660	.....	.....	\$23,800	\$12,450	.....	.....	\$53,110	\$1,632,778	\$1,679,888

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ANDERSON COUNTY.														
Blue Ridge R. R.:														
Pendleton	8.55	\$5,000 00	\$42,750	\$1,010					\$110				\$42,750	\$43,870
Varenes .....	.43	5,000 00	2,150										2,150	2,150
Centerville	5.50	5,000 00	27,500						130			120	27,500	27,630
Broadway	6.61	5,000 00	33,050										33,050	33,050
Belton	1.46	5,000 00	7,300										7,300	7,300
Anderson	2.00	5,000 00	10,000	3,850	\$500				1,230			5,580	10,000	15,580
Total Blue Ridge R. R.	24.55		122,750	4,860	500				1,460			6,820	122,750	129,570
Columbia and Greenville R. R.:														
Honea Path	7.13	14,241 60	101,543	660					185			845	101,543	102,388
Belton	7.82	14,241 60	111,369	4,330	435				715			5,540	111,369	116,909
Williamston	7.90	14,241 60	112,508	1,430	275				180			1,885	112,508	114,393
Total Cola. and Greenville R. R.	22.85		325,420	6,420	770				1,080			8,270	325,420	333,690
Charleston and W. Carolina R. R.:														
Corner	6.20	7,500 00	46,500	400	900				300			1,600	46,500	48,100
Hall	2.83	7,500 00	21,225	400								400	21,225	21,625
Varenes	10.17	7,500 00	76,275	600					300			900	76,275	77,175
Anderson	1.24	7,500 00	9,300	2,300								2,300	9,300	11,600
Total C. and W. C. R. R.	20.44		153,300	3,700	900				600			5,200	153,300	158,500
Piedmont and Northern Ry. Co.:														
Honea Path	6.86	10,000 00	68,600	1,950					2,200			4,150	68,600	72,750
Belton	10.33	10,000 00	103,300	1,900				\$200	5,300			7,800	103,300	111,100
Williamston	3.99	10,000 00	39,900	8,400					500			3,900	39,900	43,800
Broadway	6.24	10,000 00	62,400										62,400	62,400

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ANDERSON COUNTY.—Con.														
Varenes	0.29	\$10,000 00	\$2,900	\$155	.....	.....	.....	.....	.....	.....	.....	\$155	\$2,900	\$3,055
Centerville	3.03	10,000 00	\$3,300	3,800	.....	.....	.....	.....	\$700	.....	.....	4,000	\$3,300	\$4,300
Total Piedmont and N. Ry. Co.	30.74	.....	307,400	10,805	.....	.....	.....	\$200	9,200	.....	.....	20,005	307,400	327,405
Total Railroads in Anderson Co.	38.58	.....	\$908,870	\$25,585	\$2,170	.....	.....	\$200	\$12,340	.....	.....	\$40,295	\$908,870	\$949,165
BAMBERG COUNTY.														
South Carolina and Georgia R. R.:														
Midway	8.50	\$21,600 00	\$183,600	\$220	.....	.....	.....	.....	.....	.....	.....	\$220	\$183,600	\$183,820
Bamberg	9.00	21,600 00	194,400	3,850	\$165	.....	.....	.....	\$530	.....	.....	4,645	194,400	199,045
Blackville	2.50	21,600 00	54,000	.....	.....	.....	.....	.....	110	.....	.....	110	54,000	54,110
Total S. C. and G. R. R.	20.00	.....	432,000	4,170	165	.....	.....	.....	640	.....	.....	4,975	432,000	436,975
Manchester and Augusta R. R.:														
Bamberg	5.16	16,151 40	83,496	.....	.....	.....	.....	.....	.....	.....	.....	.....	83,496	84,189
Denmark	3.28	16,151 40	53,075	2,200	.....	.....	.....	.....	330	.....	.....	2,380	53,075	55,605
Georges Creek	2.42	16,151 40	39,159	.....	880	.....	.....	.....	.....	.....	.....	880	39,159	40,039
Total Manchester and Augusta	10.86	.....	175,730	2,200	880	.....	.....	.....	1,023	.....	.....	4,108	175,730	179,833
Fla., Central and Peninsular R. R.:														
Buiford's Bridge	4.60	11,813 00	54,340	400	.....	.....	.....	50	1,150	.....	.....	1,600	54,340	55,940
George's Creek	4.30	11,813 00	50,796	.....	.....	.....	.....	50	960	.....	.....	2,350	50,796	53,146
Bamberg	9.92	11,813 00	117,185	900	550	.....	.....	100	2,100	.....	.....	3,650	117,185	119,835
Total F., C. and P. R. R.	18.82	.....	222,321	1,200	550	.....	.....	.....	.....	.....	.....	8,960	222,321	226,271
Walterboro and Western R. R.:														
Three-Mile	2.43	8,697 02	8,984	450	.....	.....	.....	.....	77	.....	.....	527	8,984	9,511
Total Walterboro and W. R. R.	2.43	.....	8,984	450	.....	.....	.....	.....	77	.....	.....	527	8,984	9,511
Total Railroads in Bamberg Co.	52.11	.....	\$859,035	\$3,020	\$1,595	.....	.....	\$100	\$3,540	.....	.....	\$13,555	\$859,035	\$862,590

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles Main Tracks.		Total Value of Tracks.												
	Value per Mile.														
BARNWELL COUNTY.															
Carolina Midland R. R.:															
Williston	0.81	\$15,083 60	\$12,177										\$12,177	\$12,177	
Blackville	10.89	15,083 60	163,716		\$110				\$575			\$2,400	163,716	166,176	
Barnwell	8.35	15,083 60	125,531	2,440					210	\$50		2,700	125,531	128,231	
Great Cypress	11.17	15,083 60	167,925	530					105			635	167,925	168,560	
Allendale	7.11	15,083 60	106,889	110	990				545	110		1,755	106,889	108,644	
Green Pond	2.33	15,083 60	35,028	200					130			330	35,028	35,358	
Total Carolina Midland R. R.:	40.66		611,266	5,055	1,100				1,565	160		7,890	611,266	619,146	
Charleston and W. Carolina:															
Four-Mile	8.78	7,500 00	65,850						500			500	65,850	66,350	
Bennet, Springs	9.25	7,500 00	69,375	600					500			1,100	69,375	70,475	
Baldack	9.55	7,500 00	71,625	1,100	500				500			2,100	71,625	73,725	
Allendale	9.10	7,500 00	68,250	4,500	1,000				500			6,000	68,250	74,250	
Total C. and W. C. R. R.:	36.68		275,100	6,200	1,500				2,000			9,700	275,100	284,800	
Fla., Central and Peninsular R. R.:															
Allendale	5.21	11,813 00	61,546	400	450			50		1,200		2,100	61,546	63,646	
Spartanburg	5.60	11,813 00	66,153	400					900		175	1,475	66,153	67,628	
Great Cypress	2.10	11,813 00	24,807	400								400	24,807	25,207	
Total F. C. and P. R. R.:	12.91		152,506	1,200	450			50	900	1,200	175	3,975	152,506	156,481	
South Carolina and Georgia R. R.:															
Blackville	8.00	21,600 00	172,800	440					280			700	172,800	173,500	
Williston	8.00	21,600 00	172,800	5,550					185			5,735	172,800	178,535	
Total S. C. and Ga. R. R.:	16.00		345,600	5,990					445			6,435	345,600	352,035	

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
BARNWELL COUNTY.—Con.														
Manchester and Augusta R. R.:														
George's Creek	5.89	\$16,181 40	\$890						\$638			\$1,573	\$87,217	\$88,700
Barnwell	5.58	16,181 40	1,580		\$890				638			3,153	90,293	93,446
Red Oak	7.48	16,181 40	1,000						638			1,680	121,087	122,667
Richland	2.27	16,181 40											36,732	36,732
Bennett Springs	6.65	16,181 40	1,600	890					723			3,203	107,606	110,906
Four-Mile	1.64	16,181 40	550						245			795	26,537	27,332
Total Man. and Augusta R. R.:	29.01		5,610	1,760					2,984			10,354	469,422	479,776
Total Railroads in Barnwell Co.:	135.26		\$24,035	\$4,810			\$50		\$7,894	\$1,360	\$175	\$38,344	\$1,853,864	\$1,892,238
BEAUFORT COUNTY.														
Charleston and Savannah R. R.:														
Shelton	2.10	\$22,633 56	\$330	\$583					\$187			\$1,100	\$47,530	\$48,680
Yemassee	3.28	22,633 56							1,034			1,034	74,238	75,272
Total Charleston and Sav. R. R.:	5.38		330	583					1,221			2,134	121,768	123,902
Charleston and Western Caro. R. R.:														
Shelton	11.57	7,500 00	850						500			850	86,775	87,625
Beaufort	13.29	7,500 00	2,900	1,500				\$4,500	500	\$15,000		24,400	99,675	124,075
Total C. and W. C. R.:	24.86		3,250	1,500				4,500	1,000		15,000	25,250	186,450	211,700
Total Railroads in Beaufort Co.:	30.24		3,580	2,083				4,500	2,221		15,000	27,384	308,218	335,602
BERKELEY COUNTY.														
Caro., Atlantic and Western Ry. Co.:														
St. James, Santee	9.53	\$2,000 00											19,080	19,080
St. Stephens	2.02	2,000 00											4,040	4,040
1st St. Johns, Berkeley	10.87	2,000 00											21,740	21,740
2d St. James, Goose Creek	13.32	2,000 00											26,640	26,640
Total Caro., Atlantic and W. Ry.:	35.74												71,480	71,480

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
BERKELEY COUNTY.—Con.														
Northeastern R. R.:														
St. John	15.16	23,000 00	439,640	1,750	1,000	.....	.....	.....	\$340	.....	\$5	\$3,595	\$439,640	\$443,235
Goose Creek	13.61	23,000 00	394,690	1,930	600	.....	.....	.....	1,856	.....	100	4,486	394,690	399,176
St. Stephens	11.06	23,000 06	320,480	2,145	1,760	.....	.....	.....	803	.....	.....	4,708	302,456	325,156
Total Northeastern R. R.	39.82	.....	1,154,780	5,825	3,360	.....	.....	.....	3,499	.....	105	12,789	1,154,780	1,167,569
South Carolina and Georgia R. R.:														
St. James, Goose Creek	12.00	21,600 00	269,200	636	440	.....	.....	.....	1,065	.....	.....	2,165	269,200	261,365
Total S. C. and Ga. R. R.	12.00	.....	269,200	636	440	.....	.....	.....	1,065	.....	.....	2,165	269,200	261,365
Total Railroads in Berkeley Co. .	37.56	.....	\$1,485,460	\$6,455	\$3,800	.....	.....	.....	\$4,564	.....	\$105	\$14,864	\$1,485,460	\$1,500,414
CALHOUN COUNTY.														
Man. and Augusta (Pregnal Br.):														
Lyons	3.44	\$8,013 50	\$27,566	.....	\$770	.....	.....	.....	.....	.....	.....	\$770	\$27,566	\$28,336
Goodland .....	.22	8,013 50	1,764	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,764	1,764
Poplar	1.53	8,013 50	12,361	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,361	12,261
Total Man. and A. (Pregnal Br.)	5.19	.....	41,501	.....	770	.....	.....	.....	.....	.....	.....	770	41,501	42,361
Manchester and Augusta R. R.:														
Pine Grove	6.75	16,181 40	109,224	\$830	860	.....	.....	.....	\$693	.....	.....	2,453	109,224	111,677
Lyons	6.39	16,181 40	103,398	1,320	.....	.....	.....	.....	.....	.....	\$25	1,345	103,398	104,743
Orange .....	.23	16,181 40	3,721	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,721	3,721
Total Man. and Augusta R. R. .	13.37	.....	216,343	2,200	860	.....	.....	.....	693	.....	25	3,798	216,343	220,141

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CALHOUN COUNTY.—Con.														
South Carolina and Georgia R. R.:	3.14	21,600 00	67,824						\$30			\$30	\$67,824	\$67,824
Orange	12.00	21,600 00	259,200	1,980					625			2,605	259,200	261,805
Amelia														
Total South Caro. and Ga. R. R.	15.14		327,024	1,980					655			2,635	327,024	329,659
Total Railroads in Calhoun Co.	33.70		\$584,968	\$4,180	\$1,650				1,348		\$25	7,203	584,968	592,161
CHARLESTON COUNTY.														
Carolina, Atlantic and Western Ry.:	7.46	\$2,000 00	\$14,920	\$2,000								\$2,100	\$14,920	\$17,020
St. James, Goose Creek	1.99	2,000 00	3,980	8,000					\$17,500	\$35,000	\$100	40,500	3,980	64,480
City of Charleston														
Total Caro., Atlantic and W. Ry.	9.45		18,900	10,000					17,500	35,000	100	62,600	18,900	81,500
South Carolina and Georgia R. R.:	3.65	21,600 00	78,840	80	220				715			1,015	78,840	79,855
St. Philips and St. Michaels	4.00	21,600 00	86,400						130			130	86,400	86,530
St. Andrews	1.85	21,600 00	39,960	22,000	990				40,625	67,585	79,800	210,900	39,960	250,960
Charleston City														
Total S. C. and Ga. R. R.	9.50		205,200	22,080	1,210				41,370	67,585		212,045	205,200	417,245
Charleston and Savannah R. R.:	20.00	22,633 56	452,671	3,140	1,100				2,887			7,127	452,671	459,798
Adams Run	6.25	22,633 56	141,459	880	995				1,905			8,780	141,459	145,239
St. Andrews														
Youngs Island Branch:	5.70	8,064 50	45,967	1,270					1,900			8,170	45,967	49,137
Adams Run	30.68	536 88	16,471										16,471	16,471
Spur Tracks														
Total Charleston and Sav. R. R.	62.63		656,568	5,290	2,095				6,892			14,077	656,568	670,645

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CHARLESTON COUNTY.—Con.														
Ashley River R. R.:	3.36	\$19,407 48	\$65,209	\$330	.....	.....	.....	.....	.....	.....	.....	\$330	\$65,209	\$65,539
St. Andrews .....	.64	19,407 48	12,421	.....	\$655	.....	.....	.....	\$1,290	.....	.....	1,915	12,421	14,386
St. James, Goose Creek.....	4.00	.....	77,630	330	655	.....	.....	.....	1,290	.....	.....	2,245	77,630	79,875
Total Ashley River R. R.														
Northeastern R. R.:	1.78	23,000 00	51,620	55,088	4,000	.....	.....	.....	5,315	\$58,500	\$20,150	143,033	51,620	104,673
Charleston City	3.66	23,000 00	106,140	.....	990	.....	.....	.....	1,130	.....	.....	2,120	106,140	108,260
St. Philips and St. Michaels.....	3.77	23,000 00	109,330	220	1,100	.....	.....	.....	1,358	.....	.....	2,678	109,330	112,008
St. James, Goose Creek.....	9.21	.....	267,090	55,306	6,090	.....	.....	.....	7,803	58,500	20,150	147,651	267,090	414,941
Total Northeastern R. R.														
Charleston Terminal Co.:	5.23	17,500 00	92,400	.....	.....	.....	.....	\$150	500	.....	.....	650	92,400	93,050
Charleston City	5.23	.....	92,400	.....	.....	.....	.....	150	500	.....	.....	650	92,400	93,050
Total Charleston Terminal Co.														
Total Railroads in Charleston Co.	100.07	.....	\$1,317,788	\$93,008	\$10,050	.....	.....	\$150	\$75,125	\$161,035	\$100,050	\$439,468	\$1,317,788	\$1,757,256
CHEROKEE COUNTY.														
South C. and Ga. Extension R. R.:	11.65	\$7,512 00	\$87,515	\$220	\$110	.....	.....	.....	300	.....	.....	630	87,515	88,145
Cherokee	11.65	.....	87,515	220	110	.....	.....	.....	300	.....	.....	630	87,515	88,145
Total S. C. and G. Extension.....														
Carolina, C. and O. R. R. of S. C.:	1.624	14,000 00	22,736	.....	.....	.....	.....	.....	.....	.....	250	250	22,736	22,986
Morganton	1.624	.....	22,736	.....	.....	.....	.....	.....	.....	.....	250	250	22,736	22,986
Total C. C. and O. R. R. of S. C.														

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CHEROKEE COUNTY.—Con.														
S. C. and G. Extension (Gaffney Br.):														
Cherokee	5.00	\$7,512 00	\$37,560	\$440								\$440	\$37,560	\$38,000
Draytonville	1.90	7,512 00	14,273										14,273	14,273
Limestone	3.60	7,512 00	27,043	550								550	27,043	27,593
Total S. C. and G. Ex. (Gaff. Br.)	10.50	.....	78,876	990								990	78,876	79,866
Atlanta and Charlotte Air Line R. R.:														
Limestone	9.56	31,690 00	302,861	3,270					\$95			3,295	302,861	306,156
White Plains	5.44	31,690 00	172,339	150					225			375	172,339	172,714
Cherokee	8.79	31,690 00	278,467	2,700	\$550				435			3,685	278,467	282,152
Total Atlanta and Char. A. L.	23.79	.....	763,667	6,120	550				685			7,355	763,667	761,022
Total Railroads in Cherokee Co.	47.564	.....	\$942,794	\$7,330	\$600				\$985		\$250	\$9,225	\$942,794	\$952,019
CHESTER COUNTY.														
Charlotte, Cola. and Augusta R. R.:														
Leesville	4.36	\$21,043 20	\$91,748						\$270			\$270	\$91,748	\$92,018
Chesler	8.61	21,043 20	181,182	7,750	\$440				1,870			10,060	181,182	191,242
Blackstock	8.88	21,043 20	186,812	715					185			900	186,812	186,712
Total C. C. and A. R. R.	21.80	.....	458,742	8,465	440				2,325			11,230	458,742	469,972
Lancaster and Chester R. R.:														
Chesler	4.00	3,500 00	14,000										14,000	14,000
Lewisville	8.50	3,500 00	29,750	500	50				75			625	29,750	30,275
Landford	9.70	3,500 00	33,950	400					200			600	33,950	34,550
Total Lancaster and Chester R. R.	22.20	.....	77,700	900	50				275			1,225	77,700	78,925

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CHESTER COUNTY.—Con.														
Georgia, Caro. and Northern R. R.:														
Lewisville	10.38	\$13,462 00	\$139,735	\$800	\$725				\$1,240	\$25	\$50	\$2,840	\$139,735	\$142,575
Chester	9.14	13,462 00	123,043	2,500					1,045	4,000		7,545	123,043	130,588
Blackstock	90	13,462 00	12,116										12,116	12,116
Halseville	8.45	13,462 00	113,754	540	250				300	25		1,115	113,754	114,869
Total G., C. and N. R. R.....	28.87		388,648	3,840	975				2,585	4,050	50	11,500	388,648	400,148
Carolina and Northwestern R. R.:														
Chester County	9.75	5,000 00	48,750	275					2,000	4,400		6,675	48,750	55,425
Total C. and Northwestern R. R.	9.75		48,750	275					2,000	4,400		6,675	48,750	55,425
Catawba Valley Railway Co.:														
Landsford	9.84	2,500 00	24,600	3,856	100				700			4,656	24,600	29,256
Roseville	10.00	2,500 00	25,000										25,000	25,000
Total Catawba Valley Ry. Co...	19.84		49,600	3,856	100				700			4,656	49,600	54,256
Total Railroads in Chester Co...	102.46		\$1,023,440	\$17,336	\$1,565				\$7,885	\$8,450	\$50	\$35,286	\$1,023,440	\$1,058,726
CHESTERFIELD COUNTY.														
Cheraw and Darlington R. R.:														
Steer Pen	9.15	\$11,268 90	\$103,120	\$200	\$500				\$655			\$1,355	\$103,120	\$104,475
Cheraw	2.77	11,268 90	31,218	6,500					200			6,700	31,218	37,918
Total Cheraw and Darlington....	11.92		134,338	6,700	500				855			8,055	134,338	142,398
Cheraw and Darl. (Salisbury Br.):														
Cheraw	10.95	6,461 80	70,756	500	380				473			1,303	70,756	72,059
Total G. and D. (Salisbury Br.)...	10.95		70,756	500	380				473			1,303	70,756	72,059

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CHESTERFIELD COUNTY.—Con.														
Chesterfield and Kershaw R. R.:														
Cheraw	3.86	\$11,813 00	\$45,598	.....	\$1,200	.....	.....	.....	\$636	.....	\$15	\$1,941	\$45,598	\$47,439
Cole Hill	12.76	11,813 00	150,724	\$636	.....	.....	.....	.....	910	.....	.....	1,941	150,724	152,679
Steele Pen	1.84	11,813 00	21,736	.....	.....	.....	.....	.....	.....	.....	.....	.....	21,736	21,736
Alligator	14.63	11,813 00	172,824	4,760	835	.....	.....	.....	2,940	.....	350	8,886	172,824	181,409
Total Chesterfield and Kershaw ..	33.09	.....	380,892	5,395	2,135	.....	.....	.....	4,076	.....	365	11,971	380,892	402,863
Chesterfield and Lancaster R. R.:														
Chesterfield County	20.00	2,500 00	50,000	2,200	50	\$200	.....	\$100	950	.....	.....	3,500	50,000	53,500
Chesterfield County	18.00	2,000 00	36,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	36,000	36,000
Total C. and Lancaster R. R.	38.00	.....	86,000	2,200	50	200	.....	100	950	.....	.....	3,500	86,000	89,500
Charlotte, Monroe and Cola. R. R.:														
Alligator	9.00	2,000 00	18,000	.....	.....	.....	.....	50	500	.....	.....	550	18,000	18,550
Jefferson	9.00	2,000 00	18,000	500	100	.....	.....	.....	.....	\$150	.....	750	18,000	18,750
Total Char., Monroe and Cola.	18.00	.....	36,000	500	100	.....	.....	50	500	150	.....	1,300	36,000	37,300
Palmetto R. R.:														
Cheraw	1.25	12,048 00	15,060	1,950	.....	.....	.....	.....	825	.....	400	3,175	15,060	18,235
Total Palmetto R. R.	1.25	.....	15,060	1,950	.....	.....	.....	.....	825	.....	400	3,175	15,060	18,235
Carolina, Atlantic and Western Ry.:														
Alligator	6.39	2,500 00	15,975	.....	.....	.....	.....	75	100	25	.....	200	15,975	16,175
Total Caro., Atlantic and W. Ry.	6.39	2,500 00	15,975	.....	.....	.....	.....	75	100	25	.....	200	15,975	16,175
Total R. R. in Chesterfield Co.	119.60	.....	\$749,021	\$17,245	\$3,115	\$200	.....	\$225	\$7,779	\$175	\$705	\$39,504	\$749,021	\$778,525

TABLE No.

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CLARENDON COUNTY.														
Alcolu R. R.:	8.00	\$1,500 00	\$12,000	\$250								\$250	\$12,000	\$12,250
Plowden's Mill	6.00	1,500 00	9,000	600								600	9,600	9,600
New Zion	6.00	1,500 00	9,000	300								300	9,300	9,300
Douglas	6.00	1,500 00	9,000										2,250	2,250
Sandy Grove	1.50	1,500 00	2,250											
Total Alcolu R. R.	21.50		32,250	1,150								1,150	32,250	33,400
Central Railroad of S. C.:														
Brewington	3.72	12,872 60	47,887	660	\$440				\$538			1,243	47,887	49,130
New Zion	4.90	12,872 60	63,076	660					588			1,633	63,076	64,709
Manning	4.65	12,872 60	59,857	2,500								2,500	59,857	62,357
Plowden's Mill	6.02	12,872 60	77,493	550					473			1,023	77,493	78,516
Total Central R. R. of S. C.	19.29		248,313	4,370	440				1,639			6,449	248,313	254,762
Manchester and Augusta, R. R.:														
Fulton	9.62	16,181 40	155,665	1,520					1,056			2,576	155,665	158,241
Total Manchester and Augusta	9.62		155,665	1,520					1,056			2,576	155,665	158,241
Parola R. R.:														
Sandy Grove	2.00	1,000 00	2,000										2,000	2,000
Total Parola R. R.	2.00		2,000										2,000	2,000
Northwestern R. R.:														
Mt. Zion	3.60	3,000 00	10,800										10,800	10,800
Santee	6.10	3,000 00	18,300										18,300	18,300
Concord	5.40	3,000 00	16,200	350								350	16,200	16,550
Friendship	7.00	3,000 00	21,000	500	500				320			1,320	21,000	22,320
Sammy Swamp	3.00	3,000 00	9,000	400								400	9,000	9,400

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shop.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
CLARENDON COUNTY.—Con.														
Calvary	4.20	\$3,000 00	\$12,600	\$950								\$250	\$12,600	\$12,850
St. Paul	1.90	3,000 00	5,700	450								450	5,700	6,150
St. James .....	.20	3,000 00	600										600	600
Total Northwestern R. R.	31.40		94,200	1,950	500				\$920			2,770	94,200	96,970
Total Railroads in Clarendon Co..	83.81		\$532,428	\$8,960	\$940				\$8,015			\$12,945	\$532,428	\$545,373
COLLETON COUNTY.														
Charleston and Savannah R. R.:														
Fraser	6.00	\$22,633 56	\$135,801	\$330					\$215			\$545	\$135,801	\$136,346
Lowndes	3.00	22,633 56	67,901	825	\$550				836			2,211	67,901	70,112
Blake	12.00	22,633 56	271,603	550					510			1,090	271,603	272,693
Total Charleston and Savannah..	21.00		475,305	1,705	550				1,561			3,816	475,305	479,121
Green Pond, W. and B. R. R.:														
Verdier	11.50	11,218 90	129,017	1,830					285		\$440	2,555	129,017	131,572
Blake	2.50	11,218 90	28,048		176				125			901	28,048	28,349
Total G. P., W. and B. R. R....	14.00		157,065	1,830	176				410		440	2,856	157,065	159,921
Hampton and Branchville R. R.:														
Broxton	18.00	1,200 00	21,600										21,600	21,600
Total Hampton and Branchville..	18.00		21,600										21,600	21,600
Walterboro and Western R. R.:														
Verdier	3.50	3,697 02	12,939										12,939	12,939
Ball	7.09	3,697 02	26,212	1,000					200			1,211	26,212	27,423
Broxton	5.75	3,697 02	21,253	710	200							5	21,253	22,178
Warren	4.90	3,697 02	18,116	1,200					410			1,720	18,116	19,836
Total Walterboro and Western..	21.24		78,525	2,910	200				610		126	3,846	78,525	82,371
Total Railroads in Colleton Co...	74.24		732,495	6,445	926				2,851		566	10,518	732,495	743,018

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
DARLINGTON COUNTY.														
Hartsville R. R.:	5.20	\$4,114 02	\$21,896	\$600								\$600	\$21,896	\$21,896
Leavenworth	2.50	4,114 62	10,287						\$130			130	10,287	10,417
Swift Creek	2.30	4,114 62	9,463	2,650	500				520			3,670	9,463	13,133
Hartsville														
Total Hartsville R. R.	10.00		41,146	3,250	500				650			4,400	41,146	45,546
Manchester and A. (Darlington Br.):														
Lamar	7.00	9,667 20	67,670	1,500					33			1,533	67,670	69,203
Philadelphia	4.38	9,667 20	42,342										42,342	42,342
High Hill	5.20	9,667 20	51,140	700					33			733	51,140	51,873
Darlington	1.79	9,667 20	17,304										17,304	17,304
Total M. and A. (Darlington Br.)	18.46		178,456	2,200					66			2,266	178,456	180,722
Cheraw and Darlington (Gibson Br.):														
Darlington	5.90	12,872 60	75,949	7,000					1,330			8,330	75,949	84,279
Mechanicville	6.07	12,872 60	78,137	1,300	330				280			1,910	78,137	80,047
Society Hill	4.83	12,872 60	63,461						150			150	63,461	63,611
Total C. and D. (Gibson Br.):	16.90		217,547	8,300	330				1,760			10,390	217,547	227,937
Cheraw and Darlington R. R.:														
Darlington	8.70	11,269 90	98,048	880								880	98,048	98,928
Leavenworth	4.67	11,269 90	52,630	770					440			1,210	52,630	53,840
Society Hill	9.50	11,269 90	107,065	600					155			815	107,065	107,880
Total Cheraw and Darlington...	22.87		257,743	2,310					595			2,905	257,743	260,648

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.		Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.											
DARLINGTON COUNTY.—Con. Carolina, Atlantic and Western Ry.: Clyde Harleyville Swift Creek Darlington Lydia Lamar Total Caro., Atlantic and W.... Total Railroads in Darlington Co.	1.48	\$2,500 00	\$3,700	.....	.....	.....	.....	.....	.....	.....	.....	\$3,700	\$3,700
	12.08	2,500 00	30,078	150	.....	.....	.....	.....	\$200	.....	\$600	30,078	31,025
	6.73	2,500 00	16,825	.....	.....	.....	.....	.....	.....	.....	.....	16,825	16,825
	8.83	2,500 00	22,325	2,000	.....	.....	.....	.....	200	.....	2,700	22,325	25,025
	9.98	2,500 00	24,950	.....	.....	.....	.....	.....	50	.....	500	24,950	25,450
	9.04	2,500 00	22,600	500	.....	.....	.....	.....	50	.....	500	22,600	23,100
	48.19	.....	120,475	150	.....	.....	.....	.....	500	.....	4,750	120,475	125,225
	116.42	.....	\$315,367	\$980	.....	.....	.....	.....	500	.....	24,711	\$15,367	\$40,078
	9.25	2,000 00	18,500	250	.....	.....	.....	.....	\$150	.....	\$500	18,500	\$19,000
	9.25	.....	18,500	250	.....	.....	.....	.....	.....	.....	.....	18,500	19,000
DILLON COUNTY. Bennettsville and Cheraw R. R.: Kerby Total B. and C. R. R. Raleigh and Charleston R. R.: Hillsboro Reeves Total Raleigh and Charleston...	9.48	1,800 00	17,064	250	.....	.....	.....	.....	850	.....	800	17,064	17,864
	3.00	1,800 00	5,400	750	.....	.....	.....	.....	175	.....	1,125	5,400	6,525
	12.48	.....	22,464	1,000	.....	.....	.....	.....	200	.....	1,425	22,464	23,889
	7.74	4,000 00	30,960	1,200	.....	.....	.....	.....	100	.....	1,800	30,960	32,760
	11.71	4,000 00	46,840	150	.....	.....	.....	.....	150	.....	2,135	46,840	48,975
	1.30	4,000 00	5,200	.....	.....	.....	.....	.....	.....	.....	.....	5,200	5,200
	1.57	4,000 00	6,280	400	.....	.....	.....	.....	25	.....	425	6,280	6,705
	22.32	.....	89,280	150	.....	.....	.....	.....	275	.....	3,800	89,280	93,140
	Total Caro., Atlantic and W....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
DILLON COUNTY.—Con.														
Florence R. R.:														
Carmichael	4.23	\$25,859 64	\$109,387	\$200	\$440				\$583			\$1,223	\$109,387	\$110,610
Manning	7.97	25,859 64	206,101	5,000					683			5,683	206,101	211,784
Moody	2.76	25,859 64	71,373	2,000					110			2,110	71,373	73,483
Kirby	2.33	25,859 64	61,546										61,546	61,546
Total Florence R. R.	17.34		448,407	7,200	440				1,386			9,096	448,407	457,483
Florence R. R. (Latta Br.):														
Moody	2.11	8,064 50	17,016										17,016	17,016
Betha	8.51	8,064 50	68,639	900	275				583			1,758	68,639	70,387
Total Florence R. R. (Latta Br.) ..	10.62		85,645	900	275				583			1,758	85,645	87,403
Marion and Southern R. R.:														
Dillon County	8.73	1,000 00	8,730										8,730	8,730
Total Marion and Southern R. R.	8.73		8,730										8,730	8,730
Total Railroads in Dillon Co.	80.74		673,026	12,500	965			\$235	\$2,319	\$500		\$16,569	\$673,026	\$689,595
DORCHESTER COUNTY.														
Man. and Augusta (Pregnall Br.):														
Carns	2.80	\$8,013 50	\$22,438	\$800	\$253				\$270			\$1,423	\$22,438	\$23,861
Givhans	4.23	8,013 50	34,298										34,298	34,298
Total M. and A. (Pregnall Br.) ..	7.03		56,736	900	253				270			1,423	56,736	58,159
South Carolina and Georgia R. R.:														
Summerville	2.50	21,600 00	54,000	2,080					80			2,160	54,000	56,160
Dorchester	5.00	21,600 00	108,000						435			435	108,000	108,435
Georges	8.00	21,600 00	172,800	560	220				355			1,125	172,800	173,925

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
DORCHESTER COUNTY, Con.														
Givhans	9.00	\$21,600 00	\$194,400	\$365	\$165	.....	.....	.....	\$400	.....	.....	\$1,520	\$194,400	\$195,920
Roger	5.00	21,600 00	108,000	940	.....	245	.....	.....	.....	.....	.....	1,135	108,000	109,135
Burns	5.00	21,600 00	108,000	550	.....	440	.....	.....	.....	.....	.....	990	108,000	108,990
Total S. C. and G. R.	34.50	.....	745,200	4,985	385	.....	.....	.....	2,045	.....	.....	7,415	745,200	752,615
Total Railroads in Dorchester Co.	41.58	.....	\$801,936	\$0,885	\$638	.....	.....	.....	\$2,815	.....	.....	\$8,838	\$801,936	\$810,774
EDGEFIELD COUNTY.														
Carolina and Cumberland Gap R. R.:	38.9	\$3,600 00	\$14,004	\$1,500	.....	.....	.....	.....	.....	.....	.....	\$1,500	\$14,004	\$15,504
Pickens	5.89	3,600 00	21,204	110	.....	.....	.....	.....	.....	.....	.....	110	21,204	21,314
Shaw	9.78	.....	35,208	1,610	.....	.....	.....	.....	.....	.....	.....	1,610	35,208	36,818
Total Caro. and Cumberland Gap.														
Charlotte, Cola. and Augusta R. R.:	12.00	20,284 80	243,418	2,020	\$440	.....	.....	.....	\$650	.....	.....	3,110	243,418	246,528
Shaw	2.42	20,284 80	49,089	1,210	.....	.....	.....	.....	320	.....	.....	1,530	49,089	50,619
Johnston	14.42	.....	292,507	3,238	440	.....	.....	.....	970	.....	.....	4,640	292,507	297,147
Total C. C. and A. R. R.														
Charleston and Western Carolina Ry.:	9.13	8,000 00	73,040	400	.....	.....	.....	.....	.....	.....	.....	400	73,040	73,440
Ryan	16.67	8,000 00	133,860	1,000	1,000	.....	.....	.....	800	.....	.....	2,800	133,860	136,100
Washington	25.80	.....	206,400	1,400	1,000	.....	.....	.....	800	.....	.....	3,200	206,400	209,600
Total C. C. and W. C. R. R.	50.00	.....	\$534,115	\$0,240	\$1,440	.....	.....	.....	1,770	.....	.....	9,460	\$534,115	\$543,565
Total Railroads in Edgefield Co.														
FAIRFIELD COUNTY.														
Charlotte, Cola. and Augusta R. R.:	7.70	\$21,043 20	\$162,082	\$355	\$440	.....	.....	.....	\$1,220	.....	.....	\$2,045	\$162,082	\$164,077
No. 2	5.90	21,043 20	124,155	3,300	1,050	.....	.....	.....	735	.....	.....	5,085	124,155	129,240
No. 4														

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
FAIRFIELD COUNTY.—Con.														
No. 12	2.70	21,043 20	\$56,817	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$56,817	\$56,817
No. 7	9.90	21,043 20	208,828	220	.....	.....	.....	.....	\$850	.....	.....	\$270	208,828	208,898
No. 8	5.59	21,043 20	117,631	800	220	.....	.....	.....	1,165	.....	\$165	2,350	117,631	119,981
Total C., C. and A. R. R.	31.79	.....	683,968	4,705	1,710	.....	.....	.....	3,470	.....	165	10,050	683,968	679,013
Columbia and Greenville R. R. :														
No. 11	9.80	14,241 60	139,568	440	500	.....	.....	.....	45	.....	.....	985	139,568	140,553
Total Cola. and Greenville R. R.	9.80	.....	139,568	440	500	.....	.....	.....	45	.....	.....	985	139,568	140,553
Spartanburg, Union and Cola. R. R. :														
No. 1	3.53	14,240 64	50,270	700	110	.....	.....	.....	20	.....	.....	830	50,270	51,100
No. 13	10.71	14,240 64	152,517	800	.....	.....	.....	.....	225	.....	.....	1,025	152,517	153,542
No. 11	5.45	14,240 64	77,611	.....	.....	.....	.....	.....	50	.....	.....	50	77,611	77,661
Total S. U. and C. R. R.	19.69	.....	280,398	1,500	110	.....	.....	.....	295	.....	.....	1,905	280,398	282,303
Total Railroads in Fairfield Co.	61.23	.....	\$1,088,929	\$6,645	\$2,320	.....	.....	.....	\$3,810	.....	\$165	\$12,940	\$1,088,929	\$1,101,869
FLORENCE COUNTY.														
W. C. and A. R. R. :														
Jeffreys	8.21	\$25,808 64	\$211,839	\$225	.....	.....	.....	.....	\$490	.....	.....	\$1,315	\$211,839	\$213,204
Florence, East	3.98	25,808 64	101,423	.....	.....	.....	.....	.....	.....	.....	.....	.....	101,423	101,423
Florence, West	3.27	20,214 00	66,100	16,750	\$7,450	.....	.....	\$27,500	22,075	.....	.....	73,775	66,100	139,875
Ebenezer	5.26	20,214 00	106,326	200	.....	.....	.....	.....	530	.....	.....	730	106,326	107,066
Timmons ville	4.08	20,214 00	82,473	5,500	.....	.....	.....	.....	930	.....	.....	6,430	82,473	86,908
Cartersville	6.09	20,214 00	123,103	400	500	.....	.....	.....	.....	.....	.....	900	123,103	124,008
Total W., C. and A. R. R.	30.84	.....	691,319	23,675	7,950	.....	.....	27,500	24,025	.....	.....	88,150	691,319	774,469

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
FLORENCE COUNTY.—Con.														
Alcolu R. R.:	8.00	\$1,500 00	\$12,000	\$550								\$550	\$12,000	\$12,550
Motte	1.50	1,500 00	2,250	550								550	2,250	2,800
James' Cross Roads.....														
Total Alcolu R. R.....	9.50		14,250	1,100								1,100	14,250	15,350
Northeastern R. R.:														
Lake City	3.11	25,000 00	90,190	4,000					\$638			4,000	90,190	94,190
Lee	2.79	25,000 00	80,910	990								1,088	80,910	82,593
Lake	2.78	25,000 00	80,690	550	\$770							1,330	80,690	81,940
Lynch	6.14	25,000 00	178,060						20			30	178,080	178,080
McMillan	2.66	25,000 00	74,240	1,000					730			1,730	74,240	76,970
Tans Bay	3.33	25,000 00	98,570						200			200	98,570	98,770
Florence	4.67	25,000 00	136,450	200					1,120			1,320	136,450	136,750
Total Northeastern R. R.....	25.38		736,020	6,740	770				2,768			10,273	736,020	746,288
Cheraw and Darlington R. R.:														
Florence	4.72	11,288 90	53,192						475			475	53,192	53,667
Total Cheraw and Darlington.....	4.72		53,192						475			475	53,192	53,667
Carolina, Atlantic and Western Ry.:														
Timmons ville	2.76	2,500 00	6,900	2,000						\$200		2,200	6,900	9,100
Florence	8.96	2,500 00	22,400	600				\$400		200		1,200	22,400	23,600
Jeffreys .....	.09	2,500 00	235										235	235
McMillan	6.17	2,500 00	15,425										15,425	15,425
Cain	11.03	2,500 00	27,575	500						50		550	27,575	28,125
Pee Dee	8.31	2,500 00	20,775	500						50		550	20,775	21,325
Total C., A. and W. Ry.....	37.32		93,800	3,600				400		500		4,500	93,800	97,800

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
FLORENCE COUNTY.—Con.														
Georgetown and Western Ry.:	4.00	\$6,100 00	\$24,400	\$500								\$500	\$24,400	\$24,900
Florence County	4.00	.....	24,400	500								500	24,400	24,900
Total Georgetown and Western.....			\$1,612,481	\$85,615	\$8,730			\$27,900	\$27,263	\$500		\$99,998	\$1,612,481	\$1,712,479
Total Railroads in Florence Co.:	111.76													
GEORGETOWN COUNTY.														
Carolina, Atlantic and Western Ry.:	.67	\$2,000 00	\$1,340										\$1,340	\$1,340
Town of Andrews	5.58	2,000 00	11,120										11,120	11,120
Black River No. 4	6.02	2,000 00	12,040										12,040	12,040
Gourdin No. 2														
Total Caro., Atlantic and W.....	12.25		24,500										24,500	24,500
Georgetown and Western Ry.:	20.25	6,100 00	123,525	4,000	1,000	\$1,000		3,500	5,700	12,000		27,200	123,525	150,725
Georgetown County	20.25	.....	123,525	4,000	1,000	1,000		3,500	5,700	12,000		27,200	123,525	150,725
Total Georgetown and Western.....			\$148,025	\$4,000	\$1,000	\$1,000		\$3,500	\$5,700	\$12,000		\$27,200	\$148,025	\$175,225
Total R. R. in Georgetown Co.:	32.50													
GREENVILLE COUNTY.														
Atlanta and Char. Air Line R. R.:	7.64	\$31,680 00	\$242,085	\$15,080	\$5,660				\$14,910		\$1,660	\$37,310	\$242,085	\$279,345
Greenville	10.47	\$1,680 00	331,680	1,300					456			1,735	331,680	333,425
Chick Springs														
Total A. and C. Air Line R. R.:	18.11		573,725	16,380	5,660				15,845		1,660	39,045	573,725	612,770
Columbia and Greenville R. R.:	3.84	14,241 60	56,112	1,000					240			1,240	56,112	57,352
Grove	6.27	14,241 60	75,063						180			180	75,063	75,243
Gantt	2.10	14,241 60	29,908	2,170					50			2,220	29,908	32,128
Greenville														
Total C. and G. R. R.	11.31		161,073	3,170					470			3,640	161,073	164,713

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
GRENVILLE COUNTY.—Con. Asheville and Spartanburg R. R.: Glasy Mountain .....	.61	\$18,448 82	\$11,254										\$11,254	\$11,254
	Total Asheville and Spartanburg		11,254										11,254	11,254
	Greenville	1.82	7,500 00	22,000	100							22,100	13,650	35,750
	Butler	4.10	7,500 00										30,750	30,750
	Austin	7.27	7,500 00	1,300	1,300				300			2,600	54,325	57,125
	Fairview	5.70	7,500 00	400								400	42,750	43,150
	Total C. and W. C. Ry.	13.89		23,600	1,400				300			25,300	141,675	166,975
	Greenville and Western Ry.: Greenville County	23.10	2,000 00	8,750	200			\$150				4,100	46,200	50,300
	Total Greenville and Western Ry.	23.10		8,750	200			150				4,100	46,200	50,300
	Piedmont and Northern Ry.: Grove	6.16	10,000 00	1,700					200			1,900	61,600	63,500
GRENVILLE COUNTY. Columbia and Greenville R. R.: Kinarda	4.20	10,000 00	42,000	100								100	42,000	42,100
	Gantt	6.41	10,000 00	7,000		\$13,500		2,700	6,500			29,703	64,100	93,800
	Chick Springs	11.23	10,000 00	2,500				200	250			2,650	112,500	115,150
	Total Piedmont and Northern	23.06		11,000		13,500		2,900	6,950			34,350	280,500	314,850
	Total Railroads in Greenville Co.	100.07		\$57,900	\$7,200	\$13,500		\$3,050	\$23,005		\$1,060	\$106,435	\$1,214,427	\$1,320,882
	Greenville													
	Columbia and Greenville R. R.: Kinarda	2.15	\$14,241 60	\$200	\$440				\$30			\$720	\$30,619	\$31,339
	Ninety-Six	8.57	14,241 60	850					750			1,600	122,060	123,660
	Total													

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depot.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
GREENWOOD COUNTY.—Con.														
Greenwood	11.40	\$14,241 60	\$162,354	\$4,950	\$440				\$405			\$5,795	\$162,354	\$168,149
Hodges	8.41	14,241 60	119,772	660	825				420			1,905	119,772	121,677
Walnut Grove	2.10	14,241 60	29,908	1,060								1,060	29,908	30,968
Total Cola. and Greenville R. R.	32.93		464,708	7,710	1,705				1,655			11,070	464,708	475,778
Georgia, Caro. and Northern R. R.:														
Greenwood	11.57	13,462 00	155,755	10,200	800				1,000	\$900		12,900	155,755	168,655
Coronaca	3.88	13,462 00	52,233	25								25	52,233	52,258
Total G., C. and N. R. R.	15.45		207,988	10,225	800				1,000	900		12,925	207,988	230,913
C. and G. R. R. (Abbeville Br.):														
Hodges	2.98	5,918 60	17,622										17,622	17,622
Total C. and G. (Abbeville Br.)	2.98		17,622										17,622	17,622
Charleston and Western Carolina:														
Greenwood	11.33	8,000 00	90,640	1,000	800				\$300			\$2,100	90,640	\$92,740
Coronaca	4.44	8,000 00	35,520	400								400	35,520	35,920
Verdery	5.08	8,000 00	40,640	400								400	40,640	41,040
Bradley	4.80	8,000 00	38,400	400					300			700	38,400	39,100
Troy	3.60	8,000 00	29,520	500								500	29,520	30,020
Total C. and W. C. Ry.	29.34		234,720	2,700	800				600			4,100	234,720	238,820
Ware Shoals R. R.:														
Walnut Grove	5.00	1,000 00	5,000										5,000	5,000
Total Ware Shoals R. R.	5.00		5,000										5,000	5,000

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
GREENWOOD COUNTY.—Con.														
Piedmont and Northern Ry.:														
Greenwood	4.69	\$10,000 00	\$46,900	\$100				\$200	\$400			\$700	\$46,900	\$47,900
Hodges	7.70	10,000 00	77,000	1,900					6,400			8,300	77,000	86,300
Walnut Grove	2.80	10,000 00	28,000	125								135	28,000	28,125
Total Piedmont and Northern...	15.19	.....	151,900	2,125				200	6,800			9,125	151,900	161,025
Total Railroads in Greenwood Co.	100.59	.....	\$1,081,933	\$22,760	\$3,305			\$200	\$10,655	\$900		\$37,230	\$1,081,933	\$1,119,153
HAMPTON COUNTY.														
Charleston and Western Caro. Ry.:														
Peoples	13.42	7,500 00	138,150	2,300					1,000			3,300	138,150	141,350
Pocotaligo	9.78	7,500 00	73,350	850					500			1,350	73,350	74,700
Total C. and W. C. Ry.	23.20	.....	211,500	3,050					1,500			4,650	211,500	216,050
Florida, Cen. and Peninsular R. R.:														
Roberts	21	11,813 00	2,481	.....								.....	2,481	2,481
Lawton	10.50	11,813 00	124,036	1,200	\$450			\$50	600			2,300	124,036	126,336
Goethe	11.73	11,813 00	138,275	600				50	350			1,000	138,275	140,275
Peoples	2.39	11,813 00	28,233	.....					250			250	28,233	28,483
Total F. C. and P. R. R.	24.89	.....	294,025	1,800	450			100	1,300			3,550	294,025	297,575
Charleston and Savannah R. R.:														
Pocotaligo	2.09	22,633 56	47,304	320					700			1,020	47,304	48,324
Total Charleston and Sav. R. R.	2.09	.....	47,304	320					700			1,020	47,304	48,324
Carolina Midland R. R.:														
Goethe	15.25	15,083 60	229,263	550	440				350			1,240	229,263	230,503
Lawton	5.75	15,083 60	86,443	220					265			455	86,443	86,928
Total Carolina Midland R. R.	21.00	.....	315,706	770	440				515			1,725	315,706	317,481

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
HAMPTON COUNTY.—Con. Hampton and Branchville R. R.: Peoples	8.00	\$1,200 00	\$9,600	\$600	.....	.....	.....	.....	.....	.....	.....	\$600	\$9,600	\$10,200
	8.00	.....	9,600	600	.....	.....	.....	.....	.....	.....	.....	600	9,600	10,200
	3.50	1,500 00	5,250	.....	.....	.....	.....	\$200	.....	.....	.....	200	5,250	5,450
	3.50	.....	5,250	.....	.....	.....	.....	200	.....	.....	.....	200	5,250	5,450
	87.68	.....	\$883,385	\$6,540	\$890	.....	.....	\$300	\$3,915	.....	.....	\$11,645	\$883,385	\$895,030
Horry County. Wilmington, Cola. and Augusta: Floyds	5.44	\$30,214 00	\$109,964	.....	\$440	.....	.....	.....	.....	.....	.....	\$440	\$109,964	\$110,404
	5.44	.....	109,964	.....	440	.....	.....	.....	.....	.....	.....	440	109,964	110,404
	10.00	8,013 50	80,135	1,850	500	.....	.....	.....	160	.....	.....	2,510	80,135	82,645
	7.50	8,013 50	60,101	700	500	.....	.....	.....	130	.....	.....	1,330	60,101	61,431
	4.50	8,013 50	36,061	900	700	.....	.....	.....	40	.....	.....	1,640	36,061	37,701
W. C. and A. R. R. (Conway Br.): Conway	3.00	8,013 50	24,041	.....	.....	.....	.....	.....	50	.....	.....	50	24,041	24,091
	25.00	.....	200,338	3,450	1,700	.....	.....	.....	330	.....	.....	5,530	200,338	205,868
	1.37	1,500 00	2,055	.....	.....	.....	.....	.....	200	.....	.....	200	2,055	2,255
	20.14	1,500 00	30,210	100	50	220	.....	.....	355	.....	.....	1,125	172,800	173,925
	5.25	1,500 00	7,875	50	.....	.....	.....	.....	.....	.....	.....	50	7,875	7,925
Total Conway, C. and W. R. R.: Total Railroads in Horry Co.....	3.80	1,500 00	5,700	100	.....	.....	.....	.....	.....	.....	.....	100	5,700	5,800
	30.56	.....	45,840	200	100	.....	.....	.....	250	.....	.....	550	45,840	46,390
	61.00	.....	\$356,142	\$3,650	\$2,240	.....	.....	.....	\$630	.....	.....	\$6,550	\$356,142	\$362,692

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.												
JASPER COUNTY.															
Charleston and Savannah R. R.:															
Roberts	7.15	\$22,633 56	\$161,890	\$418	\$500				\$390				\$1,298	\$163,128	
Coosawatchie	11.90	22,633 56	269,339	248	605				1,674				2,627	271,806	
Pocotaligo	11.91	22,633 56	269,565	1,800					750				2,550	272,115	
Total Charleston and Savannah.....	30.96	.....	700,734	2,466	1,105				2,804			6,375	700,734	707,109
Fla., Central and Peninsular R. R.:															
Roberts	4.11	11,813 00	48,551	.....	.....			\$50	.....	.....	.....	50	48,551	48,601
Total F., C. and P. R. R.	4.11	.....	48,551	.....	.....			50	.....	.....	.....	50	48,551	48,601
Carolina Midland R. R.:															
Roberts	24.53	15,083 60	368,774	690	380				405			1,895	368,774	370,109	
Total Carolina Midland R. R.	24.53	.....	368,774	690	380				405			1,895	368,774	370,109
Carolina and Western R. R.:															
Jasper County	4.50	1,500 00	6,750	.....	.....				.....	.....	.....	.....	6,750	6,750
Total Carolina and Western R. R.	4.50	.....	6,750	.....	.....				.....	.....	.....	.....	6,750	6,750
Total Railroads in Jasper Co.	64.10	.....	\$1,124,809	\$3,126	\$1,435			\$50	\$3,209			\$7,820	\$1,124,809	\$1,132,629
KERSHAW COUNTY.															
S. C. and Ga. R. R. (Camden Br.):															
Dekalb	9.85	\$10,512 00	\$108,543	\$2,830	\$220								\$3,050	\$108,593	
Total S. C. and G. (Camden Br.)	9.85	.....	108,543	2,830	220				.....	.....	.....	3,050	108,543	108,593

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
KERSHAW COUNTY.—Con.														
South Bound Extension R. R.:														
DeKalb	1.82	\$11,813 00	\$21,500	.....	\$1,500	.....	.....	.....	\$750	.....	.....	\$2,950	\$21,500	\$23,750
Waterlee	12.59	11,813 00	148,726	\$2,430					750			3,180	148,726	151,906
Total South Bound Extension.....	14.41		170,226	2,430	1,500				1,500			5,430	170,226	175,656
S. C. and G. Extension R. R.:														
DeKalb	6.00	7,512 00	45,072	1,100					190			1,290	45,072	46,362
Flat Rock	11.70	7,512 00	87,890	165	110				115			330	87,890	88,280
Buffalo	4.64	7,512 00	34,856	4,430								4,430	34,856	39,286
Total S. C. and G. Extension.....	22.34		167,818	5,695	110				305			6,110	167,818	173,923
Northwestern R. R. of S. C.:														
DeKalb	5.69	3,000 00	17,070	400								400	17,070	17,470
Total N. W. R. of S. C.	5.69		17,070	400								400	17,070	17,470
Chesterfield and Kershaw R. R.:														
Buffalo	8.11	11,813 00	95,908	900					\$950			\$1,850	\$95,908	\$97,653
DeKalb	13.71	11,813 00	161,966	6,990	1,600				3,480			12,070	161,966	174,026
Total C. and K. R. R.	21.82		257,759	7,890	1,600				4,430			13,920	257,759	271,679
Total Railroads in Kershaw Co. .	74.11		\$716,416	\$19,245	\$3,480				\$6,235			\$38,910	\$716,416	\$745,326
LANCASTER COUNTY.														
Lancaster and Chester R. R.:														
Cane Creek, Graded School.....	1.25	\$3,500 00	\$4,375										\$4,375	\$4,375
Cane Creek	4.40	3,500 00	15,400										15,400	15,400
Gill's Creek, Graded School.....	.75	3,500 00	2,625	\$1,200								\$1,275	2,625	3,900
Total Lancaster and Chester....	6.40		22,400	1,200				50				1,275	22,400	23,675

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Tracts in S. C.													
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
LANCASTER COUNTY.—Con.														
S. C. and G. Extension R. R.:														
Pleasant Hill	11.17	\$7,512 00	\$83,909	\$100	\$110				\$30			\$240	\$83,909	\$84,149
Flat Rock	6.60	7,512 00	5,133	500					30			530	5,133	5,713
Gill's Creek	6.00	7,512 00	45,072	1,760								1,760	45,072	46,822
Cane Creek	6.60	7,512 00	49,579						30			30	49,579	49,609
Waxhaw	5.30	7,512 00	39,814	150	110				106			866	39,814	40,179
Total S. C. and G. Extension...	29.76		223,557	2,500	220				195			2,915	223,557	226,472
Central Railway of S. C.:														
Pleasant Hill	5.50	400 00	2,200										2,200	2,200
Total Central Ry. of S. C.	5.50		2,200										2,200	2,200
Georgia, Caro. and Northern R. R.:														
Waxhaw	7.49	13,462 00	100,880	1,000	245				300	\$55		1,600	100,880	102,430
Total G., C. and Northern R. R.	7.49		100,880	1,000	245				300	55		1,600	100,880	102,430
Total Railroads in Lancaster Co.	49.15		\$348,987	\$4,700	\$465	\$25		\$50	\$436	\$55		\$5,700	\$348,987	\$354,777
LAURENS COUNTY.														
Georgia, Caro. and Northern R. R.:														
Jacks	10.40	13,462 00	140,005		150				\$300			\$450	\$140,005	\$140,455
Hunter	12.00	13,462 00	161,544	1,542	650				800	\$2,500		5,492	161,544	167,086
Cross Hill	8.50	13,462 00	114,427	500					300	200		1,000	114,427	115,427
Total G., C. and Northern R. R.	30.90		415,976	2,042	800				1,400	2,700		6,942	415,976	422,918
Columbia, Newberry and Laurens:														
Jacks	7.00	6,000 00	42,000	100	350				100			550	42,000	42,550
Hunter	8.60	6,000 00	21,600	5,600					1,000			6,500	21,600	28,100
Laurens	7.90	6,000 00	47,400	7,000					500			7,500	47,400	54,900
Total C., N. and L. R. R.	13 50		111,000	12,600	850				1,600			14,550	111,000	125,550

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.		Total Value of Tracks.											
	Value per Mile.													
LAURENS COUNTY.—Con.														
Charleston and Western Caro. Ry.:														
Cross Hill	3.54	\$8,000 00	\$28,320										\$28,320	\$28,320
Waterloo	4.66	8,000 00	37,440						\$300			\$1,100	38,540	54,540
Dials	11.87	7,500 00	88,025	800					600			1,400	89,425	90,425
Scuffletown	3.12	8,000 00	24,960	400									25,360	25,360
Youngs	1.72	8,000 00	13,840	400					300			700	14,540	14,540
Laurens	5.65	7,500 00	42,375										42,375	42,375
Laurens	14.31	8,000 00	114,480	6,000	\$2,600							3,600	118,080	123,140
Total C. and W. C. Ry.	46.90		366,440	8,460	2,600				1,200			12,260	368,440	378,700
Total Railroads in Laurens Co...	96.30		\$366,416	\$23,102	\$3,760				\$4,200	\$2,700		\$33,762	\$368,416	\$377,168
LEE COUNTY.														
Northwestern R. R. of S. C. (Branch)														
Mechanicville	5.76	\$1,000 00	\$5,760	\$1,250								\$1,250	\$5,760	\$7,010
Total N. W. R. R. of S. C.	5.76		5,760	1,250								1,250	5,760	7,010
Man. and Augusta (Lucknow Br.):														
Turkey Creek	2.08	3,725 22	7,748	450								450	7,748	8,198
Mt. Clio	6.92	3,725 22	25,779	800									26,579	26,579
Bishopville	7.76	3,725 22	28,908	3,500	\$200				\$300		\$75	4,105	28,908	33,013
Total M. and A. (Lucknow Br.).	16.76		62,435	4,750	200				300		75	5,855	62,435	67,790
Man. and Augusta (Darlington Br.):														
Lynchburg	4.93	9,667 20	47,669	1,250								1,253	47,669	48,942
Mt. Clio	5.25	9,667 20	50,753	1,700	380				198		10	2,271	50,753	53,024
Total M. and A. (Darlington Br.)	10.18		98,412	2,950	380				198		10	3,554	98,412	101,966

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
LEE COUNTY.—Con.														
Wilmington, Columbia and Augusta: Lynchburg	9.80	\$20,214 00	\$198,097	\$1,300	.....	.....	.....	.....	\$655	.....	.....	\$1,955	\$198,097	\$200,052
Total W., C. and A. R. R.	9.80	.....	198,097	1,300	.....	.....	.....	.....	655	.....	.....	1,955	198,097	200,052
Caro. Atlantic and Western R. R.:														
Stokes' Bridge	1.80	2,500 00	3,250	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,250	3,250
Cypress	3.43	2,500 00	8,575	500	.....	.....	.....	.....	.....	.....	.....	.....	8,575	9,125
Bladenville	8.83	2,500 00	22,075	600	.....	.....	.....	\$215	.....	200	.....	1,015	22,075	23,090
Mechanicsville	6.43	2,500 00	16,075	.....	.....	.....	.....	.....	.....	.....	.....	.....	16,075	16,075
Total Caro., Atlantic and W.	19.99	.....	49,975	1,100	.....	.....	.....	215	.....	250	.....	1,565	49,975	51,540
Total Railroads in Lee County..	62.49	.....	\$414,679	\$11,350	\$530	.....	.....	\$231	\$1,188	\$250	\$85	\$13,679	\$414,679	\$428,368
LEXINGTON COUNTY.														
Charlotte, Columbia and Augusta:														
Congaree	5.20	\$20,284 80	\$105,451	\$440	.....	.....	.....	.....	\$320	.....	.....	\$760	\$105,451	\$106,241
Lexington	9.10	20,284 80	184,592	660	\$250	.....	.....	.....	405	.....	.....	1,315	184,592	185,907
Boiling Springs	4.50	20,284 80	91,282	200	.....	.....	.....	.....	30	.....	.....	.....	91,282	91,512
Gilbert's Hollow	10.49	20,284 80	212,788	915	560	.....	.....	.....	350	.....	.....	1,855	212,788	214,643
Chinquapin	1.91	20,284 80	38,743	2,205	.....	.....	.....	.....	870	.....	.....	3,075	38,743	41,818
Total C., C. and A. R. R.	31.20	.....	632,886	4,420	840	.....	.....	.....	1,975	.....	.....	7,235	632,886	640,121
Columbia and Greenville R. R.:														
Broad River	3.75	14,241 60	53,406	220	.....	.....	.....	.....	800	.....	.....	1,020	53,406	54,426
Total Cola. and Greenville.....	3.75	.....	53,406	220	.....	.....	.....	.....	800	.....	.....	1,020	53,406	54,426

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
LEXINGTON COUNTY.—Con.														
Seivern and Knoxville R. R.:														
Chinquapin	11.53	\$1,800 00	\$20,754	\$200	\$200				\$80			\$400	\$20,754	\$21,154
Black Creek	3.59	1,800 00	6,462									30	6,462	6,492
Total Seivern and Knoxville.....	15.12		27,216	200	200				80			430	27,216	27,646
Columbia, Newberry and Laurens:														
Fork	8.50	6,000 00	51,000	250	250				200			700	51,000	51,700
Saluda	3.875	6,000 00	23,250	250	250				200			700	23,250	23,950
Broad River	2.50	6,000 00	15,000	250								250	15,000	15,250
Total C., N. and L. R.	14.875		89,250	750	500				400			1,650	89,250	90,900
South Bound Extension R. R.:														
Congaree .....	.98	11,513 00	11,577	150		\$6,950	\$1,400	\$1,400	4,165		\$2,070	16,135	11,577	27,712
Total South Bound Extension.....	.98		11,577	150		6,950	1,400	1,400	4,165		2,070	16,135	11,577	27,712
Florida, Central and Peninsular:														
Bull Swamp	5.97	11,513 00	70,524	400	450			50				900	70,524	71,424
Platt Springs	9.82	11,513 00	110,937	400				50	750			1,200	110,937	111,297
Congaree	7.07	11,513 00	81,513										81,513	83,513
Total F., C. and P. R.	22.86		264,139	800	450			100	750			2,100	264,139	266,239
Carolina Midland R. R.:														
Congaree	6.84	15,033 60	102,830		440				250			680	102,830	103,520
Platt Springs	4.79	15,033 60	72,011										72,011	72,011
Boiling Springs	6.73	15,033 60	101,177	350					160	100		610	101,177	101,787
Black Creek	7.17	15,033 60	107,791	220	440				160			830	107,791	108,611
Total Carolina Midland R. R.	25.53		383,809	570	880				570	100		2,120	383,809	385,929
Total Railroads in Lexington Co.	113.515		\$1,462,233	\$7,110	\$2,870	\$6,950	\$1,400	\$1,500	\$3,600	\$100	\$2,070	\$30,630	\$1,462,233	\$1,492,973

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
MARION COUNTY.														
Wilmington, Columbia and Augusta:														
Hillsboro	4.87	\$20,214 00	\$88,335	\$1,000					\$430			\$1,430	\$88,335	\$89,765
Reeves	6.74	20,214 00	136,242	2,100					280			2,380	138,622	139,022
Marion	5.75	20,214 00	116,231	5,700	\$825				230			6,755	116,231	122,986
Wabec	8.09	20,214 00	163,531		550				706			1,255	163,531	164,786
Total W., C. and A. R. R.	24.95	.....	504,339	8,800	1,875				1,645			11,820	504,339	516,159
Florence R. R.:														
Kirby	2.83	23,859 64	78,182	400					583			983	73,182	74,163
Wabec	4.46	23,859 64	115,334	1,000								1,000	116,334	116,334
Total Florence R. R.	7.29	.....	188,516	1,400					583			1,983	188,516	190,459
Carolina, Atlantic and Western Ry.:														
Reeves	8.68	4,000 00	34,720	600					100			700	34,720	35,420
Leggett	12.64	4,000 00	50,560	1,000	150			\$300	100			1,550	50,560	52,110
Britton's Neck	6.42	4,000 00	25,680	1,000					100			1,100	25,680	26,780
Total Caro., Atlantic and W.	27.74	.....	110,960	2,600	150			300	300			3,350	110,960	114,310
Raleigh and Charleston R. R.:														
Reeves	2.00	1,800 00	3,600	250					450	\$50		750	3,600	4,350
Marion	7.00	1,800 00	12,600	1,000				500	1,750	425		3,875	12,600	16,475
Total Raleigh and Charleston ..	9.00	.....	16,200	1,250				500	2,200	475		4,625	16,200	20,825
Marion and Southern R. R.:														
Marion County	1.99	\$,869 00	7,700										7,700	7,700
Marion County .....	.53	972 70	515										515	515
Marion County	7.20	972 70	7,005										7,005	7,005
Total Marion and Southern R. R.	9.72	.....	15,220										15,220	15,220

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Railroad Property.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
MARLBORO COUNTY.—Con.														
Bennettsville	1.77	\$12,872 60	\$22,784	.....	.....	.....	.....	\$53	\$150	.....	.....	.....	\$22,784	\$22,784
Adamsville	8.07	12,572 60	103,862	880	.....	.....	.....	38	1,475	.....	.....	\$1,043	\$103,862	\$104,962
Total C. and D. (Gibson Br.)...	18.86	.....	242,777	2,410	560	.....	.....	.....	.....	.....	.....	5,468	242,777	243,245
Palmetto R. R.: Smithville	10.05	12,048 00	121,082	1,000	.....	.....	.....	.....	75	.....	.....	1,075	121,082	122,157
Total Palmetto R. R.	10.05	.....	121,082	1,000	.....	.....	.....	.....	75	.....	.....	1,075	121,082	122,157
Bennettsville and Cheraw R. R.: Marlboro County	24.50	2,000 00	60,000	5,000	250	.....	.....	\$500	.....	\$625	.....	6,375	60,000	75,375
Total Bennettsville and Cheraw.	24.50	.....	60,000	5,000	250	.....	.....	500	.....	625	.....	6,375	60,000	75,375
Carolina, Atlantic and Western Ry.: Adamsville	5.54	4,000 00	22,160	.....	.....	.....	.....	175	.....	.....	.....	.....	22,160	22,160
Red Bluff	10.63	4,000 00	42,520	1,200	150	.....	.....	.....	.....	200	.....	1,750	42,520	44,270
Total Car., Atlantic and Western.	16.17	.....	64,680	1,200	150	.....	.....	175	25	200	.....	1,750	64,680	66,430
Total Railroads in Marlboro Co..	100.76	.....	\$707,557	\$21,710	\$660	.....	.....	\$708	\$2,808	\$625	\$1,100	\$23,101	\$707,557	\$736,656
NEWBERRY COUNTY.														
Columbia and Greenville R. R.: No. 11	2.56	\$14,241 60	\$36,458	\$220	\$230	.....	.....	.....	.....	.....	.....	\$440	\$36,458	\$36,898
No. 10	8.61	14,241 60	122,690	.....	.....	.....	.....	.....	.....	.....	.....	215	122,690	122,905
No. 9	2.82	14,241 60	40,162	1,830	.....	.....	.....	.....	.....	.....	.....	1,615	40,162	41,777
No. 1	6.43	14,241 60	91,573	3,660	440	.....	.....	.....	.....	.....	.....	4,880	91,573	96,453
No. 8	3.82	14,241 60	54,408	260	.....	.....	.....	.....	.....	.....	.....	580	54,408	54,988
No. 6	3.53	14,241 60	50,273	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,273	50,273
No. 7	11.01	14,241 60	156,800	760	560	.....	.....	.....	.....	.....	.....	1,675	156,800	158,475
Total Columbia and Greenville..	38.78	.....	582,238	6,210	1,210	.....	.....	.....	1,885	.....	.....	9,355	582,238	591,544

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
NEWBERRY COUNTY.—Con. Columbia, Newberry and Laurens:														
No. 9	5.00	\$6,000 00	\$30,000	\$750	.....	.....	.....	.....	\$900	\$300	.....	\$1,650	\$30,000	\$31,650
No. 10	6.50	6,000 00	39,000	2,500	.....	.....	.....	.....	.....	.....	.....	2,500	39,000	41,500
No. 1	7.25	6,000 00	43,500	3,000	350	.....	.....	.....	.....	.....	.....	3,850	43,500	46,850
No. 5	10.25	6,000 00	61,500	250	.....	.....	.....	.....	.....	.....	.....	250	61,500	61,750
Total C., N. and L. R. R.	29.00	.....	174,000	6,500	350	.....	.....	.....	600	300	.....	7,750	174,000	181,750
'Ga., Carolina and Northern R. R.:														
No. 1	5.33	13,462 00	71,752	625	450	.....	.....	.....	235	.....	\$100	1,410	71,752	73,162
Total G., C. and N. R. R.	5.33	.....	71,752	625	450	.....	.....	.....	235	.....	100	1,410	71,752	73,162
Total Railroads in Newberry Co. .	73.11	.....	\$798,041	\$13,325	\$2,010	.....	.....	.....	\$2,770	\$300	\$100	\$13,515	\$798,041	\$816,556
OCONEE COUNTY. Atlanta and Charlotte Air Line:														
Tugaloo	13.48	\$31,680 00	\$427,046	\$1,515	\$550	.....	.....	.....	\$555	.....	.....	\$2,620	\$427,046	\$429,666
Wagner	11	31,680 00	3,485	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,485	3,485
Seneca	13.76	31,680 00	435,917	1,250	.....	.....	.....	.....	720	.....	.....	1,970	435,917	437,887
Total Atlanta and C. Air Line..	27.35	.....	866,448	2,765	550	.....	.....	.....	1,275	.....	.....	4,590	866,448	871,038
Blue Ridge Ry. Co.:														
Wagner	6.00	5,000 00	30,000	940	275	.....	.....	.....	125	.....	.....	1,340	30,000	31,340
Seneca	13.45	5,000 00	67,250	55	.....	.....	.....	.....	145	.....	.....	200	67,250	67,450
Total Blue Ridge Ry. Co.	19.45	.....	97,250	995	275	.....	.....	.....	270	.....	.....	1,540	97,250	98,790
Total Railroads in Oconee Co.	46.80	.....	963,698	3,760	825	.....	.....	.....	1,545	.....	.....	6,130	963,698	969,893

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Railroad Property.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
MARLBORO COUNTY.—Con.														
Bennettville	1.77	\$12,872 60	\$22,784	880				\$53	\$150				\$22,784	\$22,784
Adamsville	8.07	12,872 60	103,882					33	1,475				\$103,882	\$104,925
Total C. and D. (Gibson Br.)	18.86		242,777	3,410	550							5,468	242,777	248,245
Palmetto R. R.: Smithville	10.05	12,048 00	121,082	1,000					75			1,075	121,082	122,157
Total Palmetto R. R.	10.05		121,082	1,000					75			1,075	121,082	122,157
Bennettville and Cheraw R. R.: Marlboro County	24.50	2,000 00	69,000	5,000	250			\$600		\$625		6,375	69,000	75,375
Total Bennettville and Cheraw	24.50		69,000	5,000	250			500		625		6,375	69,000	75,375
Carolina, Atlantic and Western Ry.: Adamsville	5.54	4,000 00	22,160										22,160	22,160
Red Bluff	10.63	4,000 00	42,520	1,200	150			175	\$25	200		1,750	42,520	44,270
Total Car., Atlantic and Western	16.17		64,680	1,200	150			175	25	200		1,750	64,680	66,480
Total Railroads in Marlboro Co. ..	100.76		\$707,557	\$21,710	\$360			\$708	\$2,308	\$325	\$1,100	\$23,101	\$707,557	\$736,658
NEWBERRY COUNTY. Columbia and Greenville R. R.: No. 11	2.56	\$14,241 60	\$36,458	\$220	\$230				\$215			\$440	\$36,458	\$36,898
No. 10	8.61	14,241 60	122,620									215	122,620	122,835
No. 9	2.82	14,241 60	40,162	1,320					295			1,615	40,162	41,777
No. 1	6.43	14,241 60	91,573	3,660	440				730			4,380	91,573	96,403
No. 8	3.82	14,241 60	54,408	290					320			580	54,408	54,988
No. 6	3.53	14,241 60	50,273										50,273	50,273
No. 7	11.01	14,241 60	156,900	750	550				375			1,675	156,900	158,475
Total Columbia and Greenville ..	38.78		552,289	6,210	1,210				1,965			9,355	552,289	561,644

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.		Value per Mile.											
	Total Value of Tracks.													
NEWBERRY COUNTY.—Con.														
Columbia, Newberry and Laurens:														
No. 9	5.00	\$6,000 00	\$30,000	\$750	.....	.....	.....	.....	\$800	\$300	.....	\$1,650	\$30,000	\$31,650
No. 10	6.50	6,000 00	39,000	2,500	.....	.....	.....	.....	.....	.....	.....	2,500	39,000	41,500
No. 1	7.25	6,000 00	43,500	3,000	350	.....	.....	.....	.....	.....	.....	3,350	43,500	46,850
No. 5	10.25	6,000 00	61,500	250	.....	.....	.....	.....	.....	.....	.....	250	61,500	61,750
Total C., N. and L. R. R.	29.00	.....	174,000	6,500	350	.....	.....	.....	600	300	.....	7,750	174,000	181,750
'Ga., Carolina and Northern R. R.:														
No. 1	5.33	13,462 00	71,752	625	450	.....	.....	.....	235	.....	\$100	1,410	71,752	73,162
Total G., C. and N. R. R.	5.33	.....	71,752	625	450	.....	.....	.....	235	.....	100	1,410	71,752	73,162
Total Railroads in Newberry Co. .	73.11	.....	\$798,041	\$13,335	\$2,010	.....	.....	.....	\$2,770	\$300	\$100	\$13,515	\$798,041	\$816,556
OCONEE COUNTY.														
Atlanta and Charlotte Air Line:														
Tugaloo	13.48	\$31,680 00	\$427,046	\$1,515	\$550	.....	.....	.....	\$555	.....	.....	\$2,620	\$427,046	\$429,666
Wagner	11	31,680 00	3,455	.....	.....	.....	.....	.....	720	.....	.....	3,455	3,455	3,455
Seneca	13.76	31,680 00	435,917	1,250	.....	.....	.....	.....	.....	.....	.....	1,970	435,917	437,887
Total Atlanta and C. Air Line..	27.35	.....	866,448	2,765	550	.....	.....	.....	1,275	.....	.....	4,590	866,448	871,088
Blue Ridge Ry. Co.:														
Wagner	6.00	5,000 00	30,000	940	275	.....	.....	.....	125	.....	.....	1,340	30,000	31,340
Seneca	13.45	5,000 00	67,250	55	.....	.....	.....	.....	145	.....	.....	200	67,250	67,450
Total Blue Ridge Ry. Co.	19.45	.....	97,250	995	275	.....	.....	.....	270	.....	.....	1,540	97,250	98,790
Total Railroads in Oconee Co.	46.80	.....	963,698	3,760	825	.....	.....	.....	1,545	.....	.....	6,130	963,698	969,828

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ORANGEBURG COUNTY.														
Branchville and Bowman R. R.:														
Branchville	6.40	\$1,200 00	\$7,680										\$7,680	\$7,680
Bowman	4.60	1,200 00	5,520	\$100	\$20			\$20				\$160	5,520	5,680
Total Branchville and Bowman..	11.00	.....	13,200	100	20			20				160	13,200	13,360
Carolina Midland R. R.:														
Rocky Grove	1.32	15,033 60	19,844										19,844	19,844
Goodland	4.64	15,033 60	69,756	330	440				200			970	69,756	70,726
Total Carolina Midland R. R.:	5.96	.....	89,600	330	440				200			970	89,600	90,570
Fla., Central and Peninsular R. R.:														
Willow	8.28	11,813 00	97,812	1,080				50				1,130	97,812	98,942
Goodland .....	.90	11,813 00	10,632										10,632	10,632
Hebron	5.00	11,813 00	59,065	560				50	600			1,200	59,065	60,265
Elizabeth	6.33	11,813 00	75,367	800								800	75,367	76,167
Total F., C. and P. R. R.:	20.56	.....	242,576	2,430				100	600			3,130	242,576	246,006
Manchester and Augusta R. R.:														
Orange	8.16	16,151 40	132,040						693			693	132,040	132,733
City of Orangeburg	1.50	16,151 40	24,272	1,500					693			2,193	24,272	26,465
Zion	4.96	16,151 40	80,290	935	4,180				330		\$100	5,645	80,290	85,935
Union	8.68	16,151 40	140,455	935					693			1,628	140,455	142,083
Total M. and A. R.:	23.30	.....	377,027	3,370	4,180				2,409		100	10,069	377,027	387,096
M. and A. R. R. (Pregal Br.):														
Kllores	7.12	8,013 50	57,056	2,400	400				700			2,500	57,056	60,556
Vance	8.61	8,013 50	68,996	1,100					550			1,650	68,996	70,646

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
ORANGEBURG COUNTY.—Con.														
Upper St. Johns.....	3.20	\$8,013 50	\$25,643	\$800									\$25,643	\$25,633
St. James, Goose Creek.....	9.61	8,013 50	77,010	770	220							900	77,010	78,000
Total M. and A. (Pregnal Br.).	28.54	.....	228,705	5,160	620				1,250			7,030	228,705	235,735
M. and A. R. R. (Ferguson Br.):														
Upper St. Johns.....	5.53	8,013 50	44,315	800					30		\$250	1,080	44,315	45,395
Total M. and A. Ferguson Br.).	5.53	.....	44,315	800					30		\$250	1,080	44,315	45,395
Orangeburg Railway:														
City of Orangeburg.....	.50	1,500 00	750	500				\$100	\$100			\$700	\$750	\$1,450
Orange.....	1.00	1,500 00	1,500										1,500	1,500
Limestone.....	9.00	1,500 00	13,500										13,500	13,500
Elizabeth.....	6.12	1,500 00	9,180											
Total Orangeburg Railway.....	16.62	.....	24,830	500				100	100			700	24,930	25,630
South Carolina and Georgia R. R.:														
Branchville.....	4.30	21,600 00	92,880										92,880	92,880
Branchville.....	10.70	21,600 00	231,120						1,400			8,800	231,120	240,010
New Hope.....	9.00	21,600 00	194,400	2,000	5,400				245			795	194,400	195,195
Orangeburg.....	11.86	21,600 00	246,176	3,185	355				1,015			4,555	246,176	250,731
Total S. C. and Ga. R. R.....	35.96	.....	774,570	5,735	5,755				2,750			14,240	774,570	788,816
Total Railroads in Orangeburg Co.	147.37	.....	\$1,795,229	\$18,425	\$11,015			\$220	\$7,359		\$850	\$37,369	\$1,795,229	\$1,882,598

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles Main Tracks.		Total Value of Tracks.												
	Value per Mile.														
PICKENS COUNTY.															
Atlanta and Charlotte Air Line:															
Central	11.27	\$31,680 00	\$357,034	\$1,330	\$550				\$680			\$2,540	\$357,034	\$359,594	
Liberty	9.42	31,680 00	298,426	1,300					480			1,780	298,426	300,206	
Easley	6.24	31,680 00	197,633	750					875			1,125	197,633	198,808	
Total A. and C. A. L. R.	26.93		853,143	3,380	550				1,535			5,435	853,143	858,608	
Pickens R. R.:															
Pickens	5.55	1,500 00	8,325	1,000				\$100	50	\$300		1,450	8,325	9,775	
Easley	2.50	1,500 00	3,750										3,750	3,750	
Liberty	1.25	1,500 00	1,875										1,875	1,875	
Total Pickens R. R.	9.30		13,950	1,000				100	50	300		1,450	13,950	15,400	
Total Railroads in Pickens Co. . . .	36.23		\$867,093	\$4,380	\$550			\$100	\$1,535	\$300		\$3,915	\$867,093	\$874,008	
RICHLAND COUNTY.															
Charlotte, Cola. and Augusta R. R.:															
Upper No. 30	3.61	\$21,043 20	\$75,966										\$75,966	\$75,966	
Upper	5.90	21,043 20	124,155	\$650	\$220				\$635			1,490	124,155	125,645	
Center	2.50	21,043 20	52,608						305		\$65	805	52,608	53,413	
City of Columbia	3.25	21,043 20	68,390		880	\$23,275			19,275			42,430	68,390	110,820	
Columbia	1.55	21,043 20	32,617										32,617	32,617	
Columbia	2.00	20,284 80	40,570										40,570	40,570	
Total C. C. and A. R. R.	22.21		465,853	520	1,100	23,275			30,355		55	44,305	465,853	510,158	
Columbia and Greenville R. R.:															
Columbia	1.65	14,241 60	23,499										23,499	23,499	
City of Columbia	1.40	14,241 60	19,933						685			685	19,933	20,623	
Upper	12.43	14,241 60	177,023		440				680			1,070	177,023	178,093	
Total Columbia and Greenville. . .	15.43		220,460		440				1,315			1,755	220,460	222,215	

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.		Total Value of Tracks.											
	Value per Mile.													
RICHLAND COUNTY.—Con.														
South Carolina and Georgia R. R.:														
Lower	23.34	\$21,600 00	\$504,144	\$1,100	\$220				\$570			\$1,990	\$504,144	\$504,084
Columbia	2.38	21,600 00	51,408		1,000				780			1,780	51,408	53,188
City of Columbia	1.13	21,600 00	24,408	7,700					20,080	\$2,200		29,980	24,408	54,388
Total S. C. and Ga. R. R.	26.85		579,960	8,800	1,220				21,380	2,200		33,000	579,960	613,560
S. C. and G. R. R. (Camden Br.):														
Lower	5.25	10,512 00	55,188	165					220			385	55,188	55,573
Total S. C. and G. (Camden Br.)	5.25		55,188	165					220			385	55,188	55,573
Columbia, Newberry and Laurens:														
West Upper—Fork No. 2	1.375	6,000 00	8,250										8,250	8,250
West Upper—Fork No. 1	10.00	6,000 00	60,000	250	250					50		550	60,000	60,550
City of Columbia	1.25	6,000 00	7,500						700	500		1,200	7,500	8,700
Total C., N. and L. R. R.	12.625		75,750	250	250				700	550		1,750	75,750	77,500
Wilmington, Colo. and Augusta:														
City of Columbia	1.20	20,214 00	24,257	7,500					780			8,280	24,257	32,537
Columbia	1.50	20,214 00	30,321										30,321	30,321
Lower	23.16	20,214 00	468,156	1,800	700				1,400		10	3,970	468,156	472,126
Total W., C. and A. R. R.	25.86		522,734	9,300	700				2,240		10	12,250	522,734	534,984
South Bound Extension R. R.:														
Center	11.06	11,813 00	130,888										130,888	130,888
City of Columbia	2.17	11,813 00	25,634	21,150	2,000				1,837	20,860		45,837	25,634	70,971
Columbia No. 13	6.51	11,813 00	76,903	85					750		5	840	76,903	77,743
Columbia No. 16	1.07	11,813 00	12,640										12,640	12,640
Total South Bound Extension...	20.83		246,065	21,235	2,000				2,537	20,860	5	46,177	246,065	292,242

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Mile. per Track.	Total Value of Tracks.											
RICHLAND COUNTY.—Con. Union Station Co.: City of Columbia.....	....	....	....	\$50,000	....	....	....	....	....	....	....	\$50,000	....	\$50,000
Total Railroads in Richland Co..	128.149	....	\$2,166,010	\$90,270	\$5,710	\$22,275	....	....	\$48,797	\$23,100	\$70	\$190,222	\$2,166,010	\$2,356,282
SALUDA COUNTY. Charlotte, Cola, and Augusta R. R.: Norris	10.65	\$20,284 80	\$216,083	\$990	\$440	....	....	....	\$750	....	....	\$2,180	\$216,083	\$218,213
Mobley	3.95	\$0,284 80	\$0,125	500	....	....	....	....	....	....	....	500	\$0,125	\$0,625
Total C. C. and A. R. R.....	14.60	....	296,168	1,490	440	....	....	....	750	....	....	2,680	296,168	296,888
Augusta Northern R. R.: Saluda County	11.20	2,000 00	22,400	800	500	....	....	....	....	....	....	1,300	22,400	23,700
Total Augusta Northern R. R...	11.20	....	22,400	800	500	....	....	....	....	....	....	1,300	22,400	23,700
Total Railroads in Saluda Co...	25.80	....	\$318,568	\$2,290	\$940	....	....	....	\$750	....	....	\$3,980	\$318,568	\$322,548
SPARTANBURG COUNTY. C., C. and O. Ry. Co. of S. C.: Cherokee	9.128	\$14,000 00	\$127,792	\$1,950	\$300	....	\$100	....	....	....	\$1,240	\$3,590	\$127,792	\$131,832
Spartanburg	5.915	14,000 00	\$2,810	....	....	....	....	....	....	....	1,080	1,080	\$2,810	\$3,840
City of Spartanburg.....	1.282	14,000 00	17,948	110	300	....	....	....	\$2,900	....	13,600	16,910	17,948	34,868
Total C., C. and O. Ry. Co. S. C.: Atlanta and Charlotte Air Line: Beech Springs	16.325	....	228,560	2,090	600	....	100	....	2,900	....	15,870	21,530	228,560	250,090
Spartanburg	14.99	\$1,680 00	474,888	1,540	550	....	....	....	95	....	....	2,185	474,888	477,068
Total Atlanta and Char. Air Line.	13.82	\$1,680 00	437,818	17,515	2,900	....	....	....	1,575	....	....	21,890	437,818	459,708
Total Atlanta and Char. Air Line.	28.81	....	912,701	19,055	3,350	....	....	....	1,670	....	....	24,075	912,701	936,776

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1918.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
SPARTANBURG COUNTY.—Con.														
Asheville and Spartanburg R. R.:														
Spartanburg	2.48	\$13,448 32	\$44,820										\$44,820	\$44,820
Beech Springs	7.20	13,448 32	132,828		\$220				\$100			\$320	133,148	133,148
Campobello	13.76	13,448 32	233,849	\$1,025					785			2,410	233,849	236,259
Total Asheville and Spartanburg.	23.39		431,506	1,025	220				885			2,790	431,506	434,296
Spartanburg, Union and Columbia:														
Pacolet	4.98	14,240 64	70,918	1,080					240			1,320	70,918	72,238
Spartanburg	8.14	14,240 64	116,919	350					410	\$1,270		2,070	116,919	117,929
Total S., U. and C. R. R.	13.12		186,837	1,410					650	1,270		3,390	186,837	190,167
Charleston and W. Carolina R. R.:														
Woodruff	8.60	8,000 00	68,800	500	800							\$1,300	\$68,800	\$70,100
Fairforest	7.10	8,000 00	56,800	400								700	56,800	57,500
Reidville	5.50	8,000 00	44,000	700	500				300			1,500	44,000	45,500
Spartanburg	3.50	8,000 00	28,000	6,500	200							6,700	28,000	34,700
Cross Anchor	1.88	8,000 00	15,040	700								700	15,040	15,740
Total C. and W. C. R. R.	26.58		212,640	8,800	1,500				600			10,900	212,640	223,540
Piedmont and Northern Ry. Co.:														
Beech Springs	14.91	10,000 00	149,100	2,200	13,200			\$200				2,200	149,100	151,300
Spartanburg	3.16	10,000 00	31,600	8,800								22,200	31,600	53,800
Total Piedmont and Northern...	18.07		180,700	11,000	13,200			200				24,400	180,700	205,100
Total R. R. in Spartanburg Co. .	126.296		\$2,162,934	\$43,960	\$18,570		\$100	\$200	\$6,705	\$1,270	\$15,570	\$86,965	\$2,162,934	\$2,239,899

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.												
SUMTER COUNTY.															
Central R. R. of S. C.:															
Concord	7.59	\$12,872 60	\$97,703	\$330	\$660				\$473			\$1,463	\$97,703	\$99,166	
Sumter	1.90	12,872 60	24,458										24,458	24,458	
Total Central R. R. of S. C.	9.49		122,161	330	660				473			1,463	122,161	123,624	
M. and A. R. R. (Darlington Br.):															
Sumter	3.60	9,667 20	34,802	700					198			898	34,802	35,700	
Swimming Pens	5.40	9,667 20	52,202										52,202	52,202	
Total M. and A. (Darlington Br.) ..	9.00		87,004	700					198			898	87,004	87,909	
Manchester and Augusta R. R.:															
Sumter	3.23	16,181 40	52,266										52,266	52,266	
Privateer	8.37	16,181 40	135,438	110					533			633	135,438	136,131	
Manchester .....	.74	16,181 40	11,974										11,974	11,974
Total M. and A. R. R.	12.34		199,678	110					533			633	199,678	200,371	
S. C. and G. (Camden Br.):															
Manchester	4.50	10,512 00	47,304										47,304	47,304	
Middleton	6.50	10,512 00	68,328	110								110	68,328	68,438	
Raffling Creek	4.40	10,512 00	46,253	220								220	46,253	46,473	
Statesburg	6.60	10,512 00	69,379	220	220				165			605	69,379	69,984	
Total S. C. and G. (Camden Br.) ..	22.00		231,264	550	220				165			935	231,264	232,199	
Wilmington, Cola. and Augusta:															
Mayesville	2.07	20,214 00	41,843	2,500					220			2,720	41,843	44,573	
Sumter	14.39	20,214 00	300,996	12,125	3,600				2,000			17,725	300,996	318,711	
Middleton	10.34	20,214 00	206,013	800					430			1,230	206,013	210,243	
Total W., C. and A. R. R.	27.30		551,842	15,425	3,600				2,660			21,685	551,842	573,527	

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
SUMTER COUNTY.—Con.														
Northwestern R. R. of S. C.:														
Privateer	6.70	\$3,000 00	\$20,100	\$100	\$100								\$200	\$20,300
Sumter	2.60	3,000 00	7,800											7,800
Sumter	3.77	3,000 00	11,310											11,310
Providence	8.48	3,000 00	25,440	300									300	25,440
Providence (Branch)	4.83	1,000 00	4,830											4,830
Bafting Creek	6.66	3,000 00	19,980	300	200								500	19,980
Total N. W. R. R. of S. C.	33.04	.....	89,460	700	300								1,000	89,460
Sumter and Wateree R. R.:														
Manchester	7.60	7,512 00	57,091	275									\$275	\$57,366
Privateer	4.00	7,512 00	30,048	550									550	30,598
Sumter	4.21	7,512 00	31,626	3,060	275								3,835	34,961
Total Sumter and Wateree R. R.	15.81	.....	118,765	3,905	275								4,180	122,945
Carolina, Atlantic and Western Ry.:														
Providence	6.13	2,500 00	15,325											15,325
Sumter	8.38	2,500 00	8,450	600				\$100		\$200			900	9,350
Total Caro. Atlantic and W. Ry.	9.51	.....	23,775	600				100		200			900	24,675
Total Railroads in Sumter Co.	138.49	.....	\$1,423,949	\$22,320	\$5,065			\$100	\$4,079	\$200			\$31,754	\$1,455,703
UNION COUNTY.														
Ga. Carolina and Northern R. R.:														
Fish Dam	11.00	\$13,462 00	\$148,082	\$1,895					\$900	\$25			\$2,320	\$148,082
Santee	2.97	13,462 00	39,982	300					300				600	40,582
Total G. C. and N. R. R.	13.97	.....	188,064	2,195					1,200	25			3,420	191,484

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1916.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
UNION COUNTY.—Con.														
Spartanburg, Union and Columbia:														
No. 7.....	9.06	\$14,240 64	\$129,020	\$220	.....	.....	.....	.....	\$530	\$80	.....	.....	\$129,020	\$129,860
No. 6.....	7.57	14,240 64	107,992	440	.....	.....	.....	.....	185	.....	.....	.....	625	108,437
No. 5.....	8.51	14,240 64	121,188	3,300	\$220	.....	.....	.....	550	.....	.....	.....	4,070	125,258
No. 1.....	10.06	14,240 64	143,118	830	110	.....	.....	.....	295	.....	.....	.....	735	143,853
Total S., U. and C. R. R.....	35.19	.....	501,128	4,290	830	.....	.....	.....	1,560	80	.....	.....	6,290	507,388
Lockhart R. R.:														
Jonesville.....	1.27	2,136 00	2,713	275	.....	.....	.....	.....	.....	.....	.....	.....	275	2,988
Pinckney.....	12.55	2,136 00	26,807	220	110	.....	.....	.....	150	.....	.....	.....	490	27,287
Total Lockhart R. R.....	13.82	.....	29,520	495	110	.....	.....	.....	150	.....	.....	.....	755	30,275
Union and Glenn Springs R. R.:														
Union County.....	19.20	2,000 00	38,400	2,500	150	.....	.....	.....	900	.....	\$600	.....	4,250	42,650
Total Union and Glenn Springs.....	19.20	.....	38,400	2,500	150	.....	.....	.....	900	.....	600	.....	4,250	42,650
Total Railroads in Union Co.....	82.18	.....	\$757,112	\$9,490	\$590	.....	.....	.....	\$3,810	\$105	\$600	.....	\$14,685	\$771,797
WILLIAMSBURG COUNTY.														
Parola R. R.:														
Sumter.....	2.00	1,000 00	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$2,000
Total Parola R. R.....	2.00	.....	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,000
Northeastern R. R.:														
Penn.....	2.92	29,000 00	84,680	990	.....	.....	.....	.....	.....	.....	.....	.....	.....	85,670
Laws.....	11.07	29,000 00	321,080	1,760	1,100	.....	.....	.....	\$1,716	.....	.....	.....	.....	325,606
Kingsree.....	1.95	29,000 00	56,550	3,960	880	.....	.....	.....	695	.....	.....	.....	.....	62,065
Kings.....	4.15	29,000 00	120,350	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	130,350
Bridge.....	7.20	29,000 00	208,900	990	550	.....	.....	.....	814	.....	.....	.....	.....	211,154
Total Northeastern R. R.....	27.29	.....	791,410	7,700	2,530	.....	.....	.....	8,195	.....	.....	.....	13,425	804,835

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of all Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
WILLIAMSBURG COUNTY.—Con.														
Central R. R. of S. C.:														
Laws	4.00	\$12,872 60	\$51,490	825					\$100			\$100	\$51,490	\$51,590
Hope	7.42	12,872 60	95,515	825					683			1,518	95,515	97,033
Total Central R. R. of S. C.	11.42		147,005	825					793			1,618	147,005	148,623
Georgetown and Western R. R.:	44.75	6,100 00	272,975	2,250	250							2,500	272,975	275,475
Williamsburg County	44.75		272,975	2,250	250							2,500	272,975	275,475
Total Georgetown and Western ..	86.46		\$1,213,390	\$10,775	\$2,750				\$3,988	\$50		\$17,543	\$1,213,390	\$1,230,933
Total R. R. in Williamsburg Co.														
YORK COUNTY.														
Ga., Carolina and Northern R. R.:	7.94	\$13,402 00	\$106,888	\$900					\$400			\$1,250	\$106,888	\$108,138
Catawba	7.94		106,888	900					400	50		1,250	106,888	108,138
Total G., C. and N. R. R.														
Charlotte, Cola. and Augusta B. R.:	8.77	21,043 20	184,549	1,210	440				485			2,135	184,549	186,684
Fort Mill	8.95	21,043 20	88,121						30			30	88,121	88,151
Ebenezer	3.70	21,043 20	77,859	13,100					185			12,295	77,859	91,144
Catawba	6.18	21,043 20	130,046	500	440				85			1,025	130,046	131,071
Bethesda														
Total C., C. and A. R. R.	22.60		475,575	14,810	880				795			16,475	475,575	492,050
S. C. and G. Extension R. R.:														
York	12.50	7,512 00	93,900	1,495	110				390			1,965	93,900	95,865
Ebenezer	8.20	7,512 00	61,599										61,599	61,599
Broad River	11.70	7,512 00	87,890	330	110				55			495	87,890	88,385
Catawba	11.10	7,512 00	83,383	330					750		\$3,000	4,140	83,383	87,523
Total S. C. and G. Extension....	43.50		326,772	2,155	220				1,165		3,000	6,000	326,772	333,372

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES AND TOWNSHIPS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR 1915.—Continued.

TOWNSHIPS IN—	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
YORK COUNTY.—Com.														
Carolina and Northwestern R. R.:														
Bethesda	9.00	\$5,000 00	\$45,000	\$300								\$300	\$45,000	\$45,300
York	8.41	5,000 00	42,050	2,400					\$650	\$500		2,850	42,050	43,900
King's Mountain	9.85	5,000 00	49,250	1,075								1,075	49,250	50,325
Total Carolina and N. W. R. R.	27.26	.....	136,300	3,775	.....	.....	.....	.....	650	800	.....	5,225	136,300	141,525
Catawba Valley R. R.:														
Catawba	1.59	2,500 00	3,975	.....	.....	.....	.....	.....	50	.....	.....	50	3,975	4,025
Total Catawba Valley R. R.	1.59	.....	3,975	.....	.....	.....	.....	.....	50	.....	.....	50	3,975	4,025
Total Railroads in York Co.	102.89	.....	\$1,049,510	\$21,540	\$1,100	.....	.....	.....	\$3,060	\$850	\$3,060	\$23,600	\$1,049,510	\$1,073,110

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1916.

Railroad Property by Systems.	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
Atlantic Coast Line System:														
Ashley River R. R.....	4.00	\$19,407 48	\$77,680	\$330	\$655				\$1,290			\$2,245	\$77,680	\$79,875
Central Railroad of South Carolina.....	40.20	12,872 60	517,479	5,525	1,100				1,100			9,530	517,479	527,009
Charleston and Savannah R. R.....	85.68	22,683 56	1,939,241	8,841	4,333				11,078			24,252	1,939,241	1,963,488
Char. & Sav. (Youngs Island Br.).....	5.70	8,064 50	45,967	1,270					1,900			8,170	45,967	49,137
Char. and Savannah (Spur Tracks).....	30.68	538 88	16,471											16,471
Charleston and Western Carolina Ry.....	114.70	8,000 00	917,600											
Charleston and Western Carolina Ry.....														
Cheraw and Darlington R. R.....	204.48	7,500 00	1,533,600	66,390	14,300			\$5,000	10,200		\$15,000	110,800	2,451,200	2,562,090
Cheraw and Darlington (Gibson Br.).....	39.51	11,269 90	445,273	9,010	500				1,925			11,435	445,273	456,708
Cheraw and Darl. (Salisbury Br.).....	35.76	12,872 60	460,324	11,710	880			38	3,235			15,838	460,324	478,182
Conway, Coast and Western R. R.....	10.95	6,461 80	70,756	500	330				473			1,303	70,756	72,059
Florence R. R.....	30.68	1,500 00	45,840	200	100				250			550	45,840	46,390
Florence R. R. (Latta Br.).....	24.63	25,859 64	636,923	8,600	440				1,967			11,009	636,923	647,832
Green Pond, W. and Branchville R. R.....	19.78	8,064 50	159,516	6,500	275				1,133		440	7,908	159,516	167,424
Hartsville Railroad.....	14.00	11,218 90	157,065	1,830	176				410			2,866	157,065	159,921
Man. and Augusta (Darlington Br.).....	10.00	4,114 62	41,148	3,250	500				650			4,400	41,146	45,546
Man. and Augusta (Lucknow Br.).....	98.50	16,181 40	1,583,863	15,010	7,700			66	8,718		125	31,533	1,583,865	1,625,448
Man. and Augusta (Pregnall Br.).....	37.64	9,667 20	363,872	5,850	330				462		10	6,718	363,872	370,590
Man. and Augusta (Ferguson Br.).....	16.76	3,725 22	62,435	4,750	200				330		75	6,355	62,435	67,790
Man. and Augusta (Ferguson Br.).....	40.81	8,013 50	327,082	6,060	1,643				1,520			9,223	327,082	336,256
Northeastern R. R. (double track).....	48.03	8,013 50	44,315	800					30		250	1,060	44,315	45,395
Northeastern Railroad.....														
South Carolina Pacific R. R.....	53.67	29,000 00	2,949,300	75,573	12,750				17,290	\$58,500	20,225	184,338	2,949,300	3,133,088
Walterboro and Western R. R.....	10.50	12,821 60	134,627	5,500					683		1,100	7,283	134,627	141,910
Wilmington, Cola. and Augusta R. R.....	23.67	3,897 02	87,509	3,360	200				687		126	4,373	87,509	91,882
Wilmington, Cola. and Augusta R. R.....	112.05	20,214 00	2,264,978	57,675	14,065			27,500	30,735		10	129,985	2,264,978	2,304,968
Wilmington, Cola. and Augusta R. R.....	12.14	25,808 64	813,317	825					490			1,315	813,317	814,632
W. C. and A. R. (Conway Br.).....	25.00	8,013 50	200,338	3,450	1,700				380			5,430	200,338	205,768
Total Atlantic Coast Line System.....	1,154.93		\$15,406,419	\$302,809	\$62,177			\$32,569	\$98,713	\$58,500	\$37,391	\$592,189	\$15,406,419	\$15,968,608

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY RAILROADS, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.—Continued.

Railroad Property by Systems.	Tracks in S. C.			Total Value of Tracks.	Value of Deposits.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.												
Seaboard Air Line System:															
Chesterfield and Kershaw R. R.	54.91	\$11,813 00	\$648,651	\$13,255	\$3,735					\$8,506		\$365	\$25,391	\$648,651	\$674,542
Florida Central and Peninsular R. R.	103.65	11,813 00	1,224,418	7,430	1,900					5,550	\$1,200	175	16,775	1,224,418	1,241,178
Georgia, Carolina and Northern R. R.	135.71	12,462 00	1,683,927	24,434	3,845	\$5,750	\$300	2,800		11,023	8,155	600	57,007	1,683,927	1,698,834
Palmetto Railroad	11.30	12,048 00	136,143	3,960						900		400	4,200	136,143	140,342
South Bound Extension R. R.	36.22	11,813 00	427,968	23,315	3,500	6,860	1,400	1,400		8,232	20,350	2,075	67,742	427,968	465,610
Catawba Valley Railroad	21.43	2,500 00	53,575	3,505	100					750			4,705	53,575	58,281
Total Seaboard Air Line System.....	393.22	.....	\$4,317,581	\$75,570	\$13,080	\$12,700	\$1,700	\$4,700		\$34,931	\$29,705	\$3,515	\$176,351	\$4,317,581	\$4,403,982
Southern Railway System:															
Atlanta and Charlotte Air Line Ry.	124.99	\$31,680 00	\$3,959,684	\$47,700	\$10,660					\$20,510		\$1,680	\$30,530	\$3,959,684	\$4,040,214
Asheville and Spartanburg Railroad	24.00	18,448 32	442,760	1,625	220					885			2,730	442,760	445,490
Blue Ridge Railroad	44.00	5,000 00	220,000	5,855	775					1,730			8,860	220,000	228,860
Carolina and Cumberland Gap R. R.	23.57	3,600 00	84,832	6,220						30			6,250	84,832	91,102
Carolina Midland Railroad	125.55	15,033 60	1,932,570	8,515	3,190					3,920	\$290		16,185	1,933,570	1,948,755
Carolina Midland (Severn Br.)	7.94	2,138 00	16,960	600						220			890	16,960	17,750
Charlotte, Columbia and Augusta	96.40	21,043 20	2,023,564												
Charlotte, Columbia and Augusta	92.35	20,264 80	1,670,458	41,866	7,335	\$22,275				31,575		220	108,295	3,096,017	3,802,312
Columbia and Greenville Railroad	141.80	14,241 60	2,019,450	25,490	5,065					7,565			28,150	2,019,450	2,057,609
Cola. and Greenville (Abbeville Br.)	11.58	5,913 60	68,479	2,070						220			2,290	68,479	70,675
Lockhart Railroad	13.82	2,138 00	29,520	495	110					150			755	29,520	30,275
Severn and Knoxville Railroad	17.44	1,800 00	31,392	700	200					30			590	31,392	32,322
South Carolina and Georgia R. R.	203.60	21,600 00	4,397,760	57,770	9,880					73,570	60,785	79,800	290,905	4,397,760	4,688,565
S. C. and Georgia (Camden Br.)	37.10	10,512 00	389,995	3,545	440					885			4,370	389,995	394,365
South Caro. and Georgia Extension	117.75	7,512 00	884,538	11,560	660					1,965		8,060	17,245	884,538	901,783
Spartanburg, Union and Cola. R. R.	68.00	14,240 64	983,363	7,200	440					2,505	1,350		11,495	983,363	979,858
Sumter and Wateree Railroad	15.81	7,512 00	118,765	3,905	275								4,180	118,765	122,945
Total Southern Railway System.....	1,153.70	.....	\$19,264,114	\$225,440	\$39,250	\$22,275				\$145,290	\$71,395	\$84,740	\$588,390	\$19,364,114	\$19,862,504

Railroad Property by Systems.	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationery, Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.	
	Miles Main Tracks.	Value Per Mile.	Total Value of Tracks.												
Local Railroads:															
Alcolu Railroad	31.00	\$1,500 00	\$46,500	\$2,250	\$500			\$23,800	\$6,700			\$2,250	\$46,500	\$48,750	
Augusta Northern Railroad	11.20	2,000 00	22,400	800								1,800	22,400	23,700	
Augusta-Aiken Ry. and Elec. Corp.	22.58	5,000 00	112,900	1,500								32,000	112,900	144,900	
Bennettsville and Cheraw R. R.	44.75	2,000 00	89,500	5,750	350			500	150	\$625		7,375	89,500	96,875	
Branchville and Bowman R. R.	11.00	1,200 00	13,200	100	20			20	20			160	13,200	13,360	
Carolina, Atlantic and Western Ry.	66.23	4,000 00	264,920												
Carolina, Atlantic and Western Ry.	121.40	2,500 00	303,500	25,900	600			2,000	17,925	36,950	100	88,475	683,300	766,775	
Carolina, Atlantic and Western Ry.	57.44	2,000 00	114,880												
Carolina, Clinchfield and Western Ry.	7.949	14,000 00	251,288	2,080	600		\$100		2,900		16,120	21,780	251,288	273,066	
Carolina, Clinchfield and Ohio R. R.	37.01	5,000 00	185,050	4,050				200	2,650	5,300		11,900	185,050	196,950	
Carolina and Northwestern R. R.	8.00	1,500 00	12,000									200	12,000	12,200	
Carolina and Western Railroad.		400 00	2,200					150	500			650	92,400	93,050	
Central Railway of South Carolina	5.50	2,000 00	92,400					50	500	150		1,300	96,000	97,300	
Charleston Terminal Co.		17,500 00													
Charlotte, Monroe and Columbia R. R.	18.00	2,000 00	36,000	508	100										
Chesterfield and Lancaster Railroad.	20.00	2,500 00	50,000												
Chesterfield and Lancaster Railroad.	18.00	2,000 00	36,000	2,200	50	\$200		100	950			3,500	86,000	89,500	
Columbia, Newberry and Laurens.	75.00	6,000 00	450,000	20,100	1,450				3,300	850		25,700	450,000	475,700	
Due West Railroad.	4.63	665 00	3,079	500							100	600	3,079	3,679	
Georgetown and Western Railroad.	69.00	6,100 00	420,900	6,750	1,250	1,000		3,500	5,700	12,000		80,200	420,900	451,100	
Greenville and Western Railroad.	23.10	2,000 00	46,200	3,750	200			150				4,100	46,200	50,300	
Hampton and Branchville Railroad.	26.00	1,200 00	31,200	600								600	31,200	31,800	
Lancaster and Chester Railroad.	28.60	3,500 00	100,100	2,100	50	25		50	275			2,500	100,100	102,600	
Marion and Southern Railroad.	1.99	8,869 00	7,700												
Marion and Southern Railroad.	10.25	1,000 00	10,250												
Marion and Southern Railroad.	7.73	972 70	7,580												
Marion and Southern Railroad.	65.30	3,000 00	195,900										25,470	25,470	
Northwestern Railroad of S. C.															
Northwestern Railroad of S. C.	10.59	1,000 00	10,590	4,300	800				320			5,420	206,490	211,910	
Orangeburg Railway	16.62	1,500 00	24,930	500				100	100			700	24,930	25,630	
Parola Railroad	4.00	1,000 00	4,000										4,000	4,000	
Pickens Railroad	9.30	1,500 00	13,950	1,000				100	50	300		1,450	13,950	15,400	

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE 1915.—Continued.

Railroad Property by Systems.	Tracts in S. C.			Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationery Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value Per Mile.	Total Value of Tracks.										
Piedmont and Northern Railway.....	99.11	\$10,000 00	\$991,100	\$13,200	\$13,500	.....	\$3,725	\$23,115	.....	.....	\$90,845	\$991,100	\$1,051,945
Raleigh and Charleston Railroad.....	21.48	1,800 00	38,664	.....	.....	.....	500	2,400	.....	\$900	6,050	38,664	44,714
Union and Glenn Springs Railroad.....	19.20	2,000 00	38,400	.....	150	.....	100	900	.....	.....	4,250	38,400	42,650
Ware Shoals Railroad.....	5.00	1,000 00	5,000	.....	.....	.....	.....	.....	.....	.....	.....	5,000	5,000
Union Station Co.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50,000	.....	50,000
Total Local Railroads.....	992.239	.....	\$4,032,219	\$19,820	\$14,925	\$100	\$35,045	\$98,455	\$57,450	\$16,990	\$388,805	\$4,032,219	\$4,420,524
Total Railroads in S. C.....	3,699.089	.....	\$43,020,333	\$133,827	\$49,900	\$1,800	\$72,344	\$347,489	\$217,050	\$142,666	\$1,745,235	\$43,020,333	\$44,765,568

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.—Continued.

Counties.	Tracks in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
Abbeville	96.16	.....	\$897,432	\$13,947	3,615	\$5,750	\$300	23,900	\$5,433	\$1,050	\$550	\$34,220	\$897,432	\$881,702
Albemarle	129.94	.....	1,623,778	17,170	2,690	.....	.....	23,900	12,450	.....	.....	56,110	1,623,778	1,673,888
Anderson	98.53	.....	908,870	25,585	2,170	.....	.....	200	12,840	.....	.....	40,295	908,870	949,165
Barnwell	52.11	.....	839,035	8,020	1,595	.....	.....	100	3,840	.....	.....	18,553	839,035	852,590
Beaufort	135.94	.....	1,853,894	24,055	4,810	.....	.....	50	7,894	1,360	175	38,344	1,853,894	1,892,238
Berkley	30.24	.....	308,218	3,580	2,083	.....	.....	4,500	2,221	.....	15,000	27,354	308,218	325,602
Calhoun	87.56	.....	1,485,460	6,455	3,900	.....	.....	.....	4,594	.....	105	14,954	1,485,460	1,500,414
Charleston	100.07	.....	1,584,958	4,180	1,650	.....	.....	.....	1,348	.....	25	7,203	1,584,958	1,592,161
Cherokee	100.07	.....	1,817,738	93,008	10,050	.....	.....	150	75,125	161,035	100,050	439,493	1,817,738	1,757,254
Chester	47.564	.....	942,704	7,330	660	.....	.....	.....	985	.....	250	92,225	942,704	952,019
Chesterfield	102.46	.....	1,023,440	17,336	1,565	.....	.....	.....	7,885	.....	50	35,286	1,023,440	1,058,726
Chickson	119.60	.....	749,021	17,245	3,115	200	.....	225	7,779	8,450	765	29,504	749,021	778,525
Clarendon	83.81	.....	532,428	8,930	940	.....	.....	.....	8,015	.....	.....	19,945	532,428	545,373
Colleton	74.24	.....	732,495	6,445	925	.....	.....	.....	2,581	.....	566	10,518	732,495	743,013
Darlington	116.42	.....	515,967	19,660	960	.....	.....	500	2,071	500	.....	24,711	515,967	540,678
Dillon	80.74	.....	673,026	12,550	965	.....	.....	235	2,319	500	.....	16,580	673,026	689,598
Dorchester	41.53	.....	803,036	5,885	638	.....	.....	.....	2,315	.....	.....	8,883	803,036	810,774
Edgefield	50.00	.....	534,115	6,240	1,440	.....	.....	.....	1,770	.....	165	9,450	534,115	543,565
Fairfield	67.28	.....	1,093,959	6,345	2,330	.....	.....	.....	3,510	.....	.....	19,340	1,093,959	1,103,890
Florence	111.73	.....	1,612,451	35,615	8,730	.....	.....	27,900	27,983	500	.....	59,993	1,612,451	1,712,479
Georgetown	32.60	.....	1,435,025	57,000	1,000	1,000	.....	3,500	4,700	12,000	.....	27,263	1,435,025	1,475,325
Greenville	100.07	.....	1,514,837	57,000	7,900	13,500	.....	3,000	23,065	900	1,660	104,435	1,514,837	1,530,362
Hampton	107.69	.....	1,081,833	22,700	3,305	.....	.....	800	3,915	.....	.....	11,643	1,081,833	1,113,133
Horry	87.63	.....	853,356	6,460	890	.....	.....	.....	3,915	.....	.....	11,643	853,356	869,060
Jasper	61.00	.....	556,142	3,490	2,240	.....	.....	.....	3,915	.....	.....	6,820	556,142	562,962
Kershaw	74.11	.....	1,124,806	3,126	3,430	.....	.....	.....	3,239	.....	.....	28,910	1,124,806	1,132,629
Lancaster	49.15	.....	348,957	4,700	465	25	.....	.....	6,239	.....	.....	3,780	348,957	354,777
Laurens	96.30	.....	893,416	22,102	3,760	.....	.....	.....	4,200	2,700	.....	33,762	893,416	927,168
Lee	62.49	.....	414,679	11,350	530	.....	.....	.....	4,200	250	85	13,679	414,679	423,358
Lexington	118.515	.....	1,462,283	7,110	2,870	6,960	1,400	1,500	8,660	100	2,070	30,660	1,462,283	1,492,973
Marion	78.70	.....	837,235	14,560	1,625	200	.....	708	2,968	475	.....	22,273	837,235	859,513
Marlboro	100.76	.....	707,557	21,710	960	.....	.....	.....	2,968	825	1,100	23,101	707,557	736,568

TABLE NO. 7.—ASSESSED VALUE OF RAILROAD PROPERTY IN SOUTH CAROLINA BY COUNTIES, ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.

Counties.	Tracts in S. C.			Value of Depots.	Value of Wood and Water Stations.	Value of Machine Shops.	Value of Stationary Engines.	Value of Tools and Machinery.	Value of Buildings.	Value of Lots.	Value of Lands.	Total of Items.	Total Value of Tracks.	Total Value of All Railroad Property.
	Miles Main Tracks.	Value per Mile.	Total Value of Tracks.											
Newberry	73.11	.....	\$798,041	\$13,335	\$2,010	.....	.....	.....	\$2,770	\$300	\$100	\$18,515	\$798,041	\$816,556
Oconee	46.80	.....	963,698	3,780	825	.....	.....	.....	1,545	.....	.....	6,130	963,698	969,828
Orangeburg	147.37	.....	1,795,229	18,425	11,015	.....	.....	220	7,359	.....	350	87,369	1,795,229	1,882,598
Pickens	36.23	.....	867,093	4,390	550	.....	.....	100	1,595	300	.....	6,915	867,093	874,008
Richland	129.148	.....	2,166,010	90,270	5,710	\$22,275	.....	.....	48,797	23,100	70	190,232	2,166,010	2,356,232
Saluda	25.80	.....	318,568	2,290	940	.....	.....	.....	750	.....	.....	8,980	318,568	322,538
Spartanburg	126.295	.....	2,152,934	43,950	18,370	.....	\$100	200	6,705	1,270	15,870	86,965	2,152,934	2,239,899
Sumter	138.49	.....	1,453,949	22,320	5,055	.....	.....	100	4,079	200	.....	31,754	1,453,949	1,485,708
Union	82.18	.....	757,112	9,490	590	.....	.....	.....	3,810	105	600	14,685	757,112	771,797
Williamsburg	85.46	.....	1,213,390	10,775	2,780	.....	.....	.....	3,988	.....	.....	17,543	1,213,390	1,230,933
York	102.89	.....	1,049,510	21,540	1,100	.....	.....	.....	3,050	850	3,090	29,600	1,049,510	1,079,110
Totals	3,669.069	.....	\$43,020,333	\$780,208	\$133,327	\$49,900	\$1,800	\$72,344	\$347,439	\$217,050	\$142,666	\$1,745,233	\$43,020,333	\$44,765,566

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Abbeville	Savannah River Power Co.: Lowndesville Township	\$1,550	\$9,673	\$11,223
	Totals Abbeville County.....	\$1,550	\$9,673	\$11,223
Aiken	Carolina Light and Power Co.: No. 1 Township	\$1,700	\$9,360	\$11,060
	No. 22-26 Township	4,130	32,625	36,755
	Totals	5,830	41,985	47,815
	Georgia-Carolina Power Co.: No. 48 District		7,169	7,169
	No. 66 District		4,922	4,922
	Langley Township		12,942	12,942
	Gregg Township		8,476	8,476
	Totals		23,509	23,509
	North Augusta Water and Gas Co.: Schultz Township		7,000	7,000
	Totals Aiken County.....	\$5,830	\$77,494	\$83,324
Anderson	Savannah River Power Co.: Anderson Township	\$3,100	\$108,549	\$106,649
	Anderson Gas Co.: No. 17 District	1,500	17,300	18,800
	Belton Power Co.: Belton No. 12.....	300	6,750	7,050
	Calhoun Township	300	845	1,145
	Oak Grove No. 39.....		905	905
	Totals	600	8,500	9,100
	Pendleton Electric Light Co.: Pendleton Township		2,500	2,500
	Southern Public Utilities Co.: Anderson No. 17	2,400	34,550	36,950
	Centerville No. 17.....	508	2,500	3,008
	Fork, Township	2,640	20,000	22,640
	Pendleton Township	2,715	105,000	107,715
	Totals	8,263	162,050	170,313
	West Pelzer Public Service Co.: West Pelzer No. 8.....		1,300	1,300
	Totals Anderson County.....	\$13,463	\$295,199	\$308,662
Bamberg	Carolina Public Service Co.: Denmark Town	\$1,500	\$5,250	\$6,750
	Totals Bamberg County.....	\$1,500	\$5,250	\$6,750
Berkeley	Charleston Light and Water Co.: Second Goose Creek.....	\$905	\$215,095	\$216,000
	Totals Berkeley County.....	\$905	\$215,095	\$216,000

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1916, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Charleston	Charleston Consolidated Railway and Lighting Co.	\$6,245	\$6,880	\$13,106
	Charleston Edison Light and Power Co..	50,500	115,675	166,175
	Charleston Gas Light Co.....	44,800	500,590	545,390
	Totals	95,800	616,265	711,565
	Charleston Light and Water Co.:			
	Charleston City	13,350	104,885	117,785
	Goose Creek		2,090	2,090
	St. Philips and St. Michaels.....		4,175	4,175
	Totals	13,350	110,650	124,000
	North Charleston Water and Light Corp.:			
Cherokee	Goose Creek		2,200	2,200
	Totals Charleston County.....	\$114,895	\$785,975	\$850,870
	Great Falls Power Co.:			
	Cherokee No. 5.....	\$3,082	\$406,635	\$409,667
	Goudelock No. 20.....	3,048	101,680	104,708
	Drayton No. 17.....	500		500
	Totals	6,580	508,295	514,875
	South Carolina Light and Power Co.:			
	Gaffney, City	2,000	9,000	11,000
	Limestone No. 10.....	1,240	9,085	10,275
Chester	Limestone No. 12	440	61,300	61,740
	Limestone No. 13		4,900	4,900
	Morgan No. 23		4,000	4,000
	Morgan No. 26		2,000	2,000
	Cherokee No. 6	8,990	206,804	209,794
	Cherokee No. 9		1,000	1,000
	Totals	7,670	297,089	304,709
	Southern Power Co.:			
	Cherokee No. 8.....		5,000	5,000
	Draytonville No. 17.....		2,000	2,000
	Goudelock No. 20.....		1,400	1,400
	Limestone No. 26.....		1,650	1,650
	White Plains No. 26.....		1,675	1,675
	Morgan No. 26.....		2,215	2,215
	Totals		18,940	18,940
	Totals, Cherokee County.....	\$14,250	\$819,274	\$833,524
Chester	Great Falls Power Co.:			
	Great Falls No. 23.....	\$89,889	\$719,174	\$759,013
	Lockhart Power Co.:			
	Baton Rouge		31,220	31,220
	Southern Power Co.:			
	Great Falls No. 23.....		21,450	21,450
	District No. 1	2,100	14,400	16,500
	District No. 3		10,400	10,400
	District No. 4		9,665	9,665
	District No. 5		18,000	18,000
	District No. 6		12,800	12,800
	District No. 7		4,800	4,800
	District No. 17		4,800	4,800
	Totals	2,100	96,315	98,415

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Chester.—Con.	Southern Public Utilities Co.:			
	Chester, Town .....	.....	15,000	15,000
	Fort Lawn, Town.....	.....	400	400
	Totals .....	.....	15,400	15,400
	Union Manufacturing and Power Co.:			
	No. 14	5,788	45,000	50,788
	Wateree Power Co.:			
	Landsford No. 8	2,800	.....	2,800
	Landsford No. 17	3,159	.....	3,159
	Rossville No. 6	1,170	.....	1,170
Chesterfield	Rossville No. 23	13,880	.....	13,880
	Totals	20,509	.....	20,509
	Totals Chester Co.....	\$68,236	\$907,109	\$975,345
	Yadkin River Power Co.:			
	Cheraw—Graded .....	.....	\$6,320	\$6,320
	Totals Chesterfield County.....	.....	\$6,320	\$6,320
	Darlington			
	Carolina Central Electric Co.:			
	Darlington No. 7.....	\$1,850	28,580	30,380
	Hartsville Electric and Water Co.:			
Dorchester	Hartsville No. 32.....	.....	7,500	7,500
	Totals Darlington County.....	\$1,850	\$36,080	\$37,880
	Summerville Ice, Light and Power Co.:			
	S. S. D.	\$3,800	\$4,940	\$8,740
	Totals Dorchester County.....	\$3,800	\$4,940	\$8,740
	Edgefield			
	Georgia-Carolina Power Co.....	\$3,215	\$87,500	\$95,715
	Carolina Public Service Co.:			
	Johnston, Town	1,000	5,000	6,000
	Twin City Power Co.....	9,980	.....	9,980
Fairfield	Totals Edgefield County.....	\$19,175	\$92,500	\$111,675
	Great Falls Power Co.:			
	No. 3—No. 20	\$10,065	\$508,300	\$518,365
	Parr Shoals Power Co.:			
	No. 11—No. 11	3,780	313,865	317,145
	No. 11—No. 11 .....	.....	8,000	8,000
	No. 32—No. 32 .....	.....	8,400	8,400
	Totals	3,780	329,765	333,545
	Wateree Power Co.:			
	No. 5	19,925	.....	19,925
Florence	No. 22	27,895	.....	27,895
	Totals	47,820	.....	47,820
	Totals Fairfield County.....	\$61,665	\$838,065	\$899,730
	Carolina Central Electric Co.:			
	Florence, City	\$1,350	\$30,621	\$31,971
	Carolina Lumber and Power Co.:			
	Timmons ville No. 16.....	3,000	6,000	9,000
	Florence Gas Co.:			
	Florence, City	1,180	18,820	20,000
	Totals Florence County.....	\$5,530	\$55,441	\$60,971

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Georgetown	Black River Water Co.:			
	Georgetown, City	\$23,400	\$4,500	\$27,900
	No. 4.....	600	1,500	2,100
	Totals	24,000	6,000	30,000
	Georgetown Railway and Light Co.:			
	Georgetown, City	2,300	21,100	23,300
	Georgetown Gas and Electric Co.....	9,000	.....	9,000
	Totals Georgetown County.....	\$35,300	\$27,100	\$62,300
	Cedar Falls Light and Power Co.....	.....	\$12,000	\$12,000
	Southern Public Utilities Co.:			
Greenville	Gas Plant:			
	Greenville, City .....	.....	40,000	40,000
	Electric Lighting System:			
	Greenville .....	.....	100,000	100,000
	Greens Lighting Plant:			
	Greens, Town .....	.....	1,500	1,500
	Totals .....	.....	141,500	141,500
	Greenville Carolina Power Co.:			
	Greenville	\$52,365	65,105	117,970
	Greenville No. 17.....	1,900	25,970	27,870
	Totals	54,765	91,075	145,840
	Paris Mountain Water Co.:			
	Chick Springs	56,485	46,941	105,426
	Greenville .....	.....	36,239	36,239
	Greenville No. 17.....	1,250	185,752	187,002
	Paris Mountain .....	.....	28,833	28,833
	Totals	58,735	297,265	357,000
	Southern Power Co.:			
	Greenville	31,400	14,400	45,800
	Chick Springs No. 9.....	.....	14,400	14,400
	Chick Springs No. 9 "B".....	.....	3,200	3,200
	Totals	31,400	32,000	63,400
	Belton Power Co.....	4,680	36,220	40,900
	Totals Greenville County.....	\$150,580	\$610,060	\$760,640
Greenwood	Savannah River Power Co.:			
	No. 12 and No. 18.....	.....	\$2,128	\$2,128
	Southern Power Co.:			
	Ninety-Six No. 13.....	.....	8,000	8,000
	Ninety-Six No. 20.....	.....	2,400	2,400
	Greenwood No. 16 .....	.....	6,400	6,400
	Greenwood No. 18	\$5,000	4,800	9,800
	Greenwood No. 19 .....	.....	3,200	3,200
	Totals	5,000	24,800	29,800
	Totals Greenwood County.....	\$5,000	\$26,928	\$31,928
Kershaw	Wateree Power Co.:			
	Wateree No. 16.....	\$20,675	.....	\$20,675
	Flat Rock No. 10.....	21,810	.....	21,810
	Flat Rock No. 9	23,125	.....	23,125
	Totals	65,110	.....	65,110
	Totals Kershaw County.....	\$65,110	.....	\$65,110

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Lancaster	Great Falls Power Co.....	\$7,867	.....	\$7,867
	Lancaster Light and Power Co.:			
	Gills Creek, Lancaster Graded.....	.....	\$5,000	5,000
	Southern Power Co.:			
	Gills Creek .....	.....	21,730	21,730
	Cane Creek .....	.....	4,000	4,000
	Cedar Creek .....	.....	13,000	13,000
	Totals .....	.....	39,830	39,830
	Wateree Power Co.:			
	Cedar Creek No. 8.....	16,210	.....	16,210
	Cane Creek	11,430	.....	11,430
	Cane Creek No. 3.....	3,540	.....	3,540
	Cane Creek No. 13.....	5,735	.....	5,735
Laurens	Cane Creek No. 8.....	5,250	.....	5,250
	Waxhaw	400	.....	400
	Totals	42,565	.....	42,565
	Totals Lancaster County.....	\$49,932	\$44,330	\$94,262
	Reedy River Power Co.:			
	Laurens, City .....	.....	\$1,622	\$1,622
	Sullivans No. 17.....	\$805	27,573	28,378
	Totals	805	29,195	30,000
	Sullivan Power Co.:			
	Sullivan No. 17.....	1,800	8,000	9,800
	Totals Laurens County.....	\$2,605	\$37,195	\$39,800
Lexington	Brodie Light and Power Co.:			
	Chinquapin No. 60.....	\$200	\$2,170	\$2,370
	Gilbert's Hollow No. 15.....	.....	585	585
	Totals	200	2,755	2,955
	Lexington Electric Light and Power Co.:			
	Lexington No. 1.....	810	2,000	2,810
	Parr Shoals Power Co.:			
	Broad River No. 57.....	435	269,857	270,292
	Totals Lexington County.....	\$1,445	\$274,612	\$276,057
Marion	Carolina Central Electric Co.:			
	Marion No. 36.....	\$2,230	\$22,463	\$25,693
	Mullins, Town	100	1,856	1,956
	Totals	2,330	24,319	27,649
	Totals Marion County.....	\$2,330	\$24,319	\$27,649
Marlboro	Yadkin River Power Co.:			
	Smithville .....	.....	\$4,225	\$4,225
	Totals Marlboro County.....	.....	\$4,225	\$4,225
Newberry	Southern Power Co.:			
	Caldwell .....	.....	\$6,400	\$6,400
	Moon .....	.....	4,800	4,800
	Floyd .....	.....	14,400	14,400
	Cromer .....	.....	8,000	8,000
	Newberry	2,200	14,400	16,600
	Totals Newberry County.....	\$2,200	\$48,000	\$50,200

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Oconee	Conneross Light and Power Co.:			
	Seneca No. 4.....	\$500	\$29,500	\$30,000
	Southern Power Co.:			
	Pulaski		9,120	9,120
	Tugaloo		15,040	15,040
	Wagner		5,440	5,440
	Seneca		18,560	18,560
	Totals		48,160	48,160
	Walhalla Light and Power Co.:			
	Wagner, Town, No. 27.....		800	800
	Wagner No. 27.....	850	1,900	2,250
	Totals	850	2,200	2,550
	Totals Oconee County.....	\$850	\$79,860	\$80,710
Orangeburg	Branchville Electric and Telephone Co.:			
	Branchville No. 18.....	\$250	\$1,750	\$2,000
	Elloree Electric Light Co.:			
	Elloree No. 70.....	70	1,000	1,070
	North Electric Light and Power Co.:			
	Elizabeth No. 34.....		750	750
	Springfield Electric Light and Power Co.:			
Pickens	Goodland No. 36.....	200	500	700
	Totals Orangeburg County.....	\$520	\$4,000	\$4,520
	Ivy Light, Water and Power Co.:			
	Pickens, Town	\$490	\$1,710	\$2,200
	Greenville Carolina Power Co.....	2,880	26,280	29,160
	Southern Power Co.:			
	District No. 1		5,200	5,200
	District No. 2		4,320	4,320
	District No. 14		2,305	2,305
	District No. 12		4,400	4,400
	District No. 11		4,255	4,255
	District No. 6		5,150	5,150
	District No. 7		4,880	4,880
	District No. 8		3,570	3,570
	District No. 5		2,335	2,335
	Easley, Town	9,200	3,170	12,370
	Totals	\$9,200	\$39,585	\$48,785
	Wateree Power Co.:			
	Dacusville	1,735		1,735
	Totals	1,735		1,735
	Totals Pickens County.....	\$14,305	\$67,575	\$81,880
Richland	Columbia Gas Light Co.:			
	Columbia, City	\$7,000	\$63,000	\$70,000
	Columbia Railway, Gas and Electric Co.:			
	Electric Lighting System:			
	Columbia, City	134,020	87,998	222,018
	Eau Claire		4,549	4,549
	Columbia No. 12.....		1,175	1,175
	Columbia, No. 13.....		1,435	1,435
	Columbia No. 16.....		4,157	4,157
	Upper		1,484	1,484
	Totals	\$134,020	\$100,848	\$234,868

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Spartanburg	Parr Shoals Power Co.:			
	Upper Township .....	.....	26,680	26,680
	Columbia Canal:			
	Columbia, City .....	.....	250,000	250,000
	Totals Richland County.....	\$141,020	\$440,528	\$581,548
	Enoree Power Co.:			
	Woodruff	\$850	\$26,150	\$27,000
	South Car. Light, Power and Ry. Co.:			
	Spartanburg, City	9,800	110,750	120,550
	Spartanburg, Township	1,500	30,850	31,850
	Totals	11,800	141,100	152,400
	Southern Power Co.:			
	Beech Springs .....	.....	24,160	24,160
	Pacolet .....	.....	8,000	8,000
	Spartanburg	5,150	24,865	29,605
	Totals	5,150	56,515	61,665
	Totals Spartanburg County.....	\$17,300	\$228,765	\$241,065
Sumter	Sumter Gas and Power Co.:			
	Sumter, City	\$1,000	\$20,080	\$21,080
	Sumter Lighting Co.:			
	Sumter, City	6,000	44,000	50,000
	Totals Sumter County.....	\$7,000	\$64,080	\$71,080
Union	Lockhart Power Co.:			
	Pinckney	\$220	\$31,000	\$31,220
	Southern Power Co.:			
	Jonesville .....	.....	9,760	9,760
	Goshen Hill No. 1.....	.....	6,400	6,400
	Goshen Hill No. 2.....	.....	8,820	8,820
	Goshen Hill No. 3.....	.....	12,160	12,160
	Pinckney	20	24,800	24,820
	Totals	20	61,440	61,460
	Union Manufacturing Power Co.:			
	Santuc .....	.....	350,000	350,000
	Totals Union County.....	\$240	\$442,440	\$442,680
Williamsburg	Kingstree Electric Light and Ice Co.:			
	Kingstree No. 16.....	\$3,060	\$4,200	\$7,260
	Totals Williamsburg County.....	\$3,060	\$4,200	\$7,260
York	Catawba Power Co.:			
	Ebenezer No. 7.....	\$3,510	\$215,210	\$218,720
	York No. 8 .....	.....	3,600	3,600
	York No. 11 .....	.....	2,400	2,400
	Catawba No. 12.....	.....	7,500	7,500
	Broad River No. 18.....	380	.....	380
	Kings Mountain No. 21.....	.....	550	550
	Fort Mill No. 26.....	265	33,750	34,015
	Bethel No. 27.....	11,000	.....	11,000
	Fort Mill No. 28.....	.....	1,000	1,000
	Fort Mill No. 39.....	.....	2,500	2,500
	Fort Mill No. 55.....	.....	3,500	3,500
	Totals	15,155	270,010	285,165

TABLE NO. 8.—ASSESSMENT AND EQUALIZATION OF WATER, LIGHT, HEATING AND POWER PLANTS AND TRANSMISSION LINES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, BY COUNTIES AND TAX DISTRICTS.—Continued.

Counties.	Corporations and Tax Districts.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
York—Con.	Southern Power Co.:			
	Ebenezer		\$15,000	\$15,000
	Ebenezer		8,190	8,190
	Ebenezer		9,000	9,000
	Kings Mountain		5,000	5,000
	Kings Mountain		8,000	8,000
	Kings Mountain		5,250	5,250
	Kings Mountain		750	750
	Catawba No. 52.....		16,000	16,000
	Catawba No. 52.....		5,000	5,000
	Bethel No. 3.....		16,000	16,000
	York		5,000	5,000
	Fort Mill		6,000	6,000
	Totals		94,190	94,190
	Great Falls Power Co.:			
	Broad River	380		380
	Rock Hill Gas Co.:			
	Rock Hill	560	13,500	14,060
	Wateree Power Co.:			
	Ebenezer	6,040		6,040
	Bethel No. 27.....	660		660
	Totals	6,700		6,700
	Totals York County.....	\$22,795	\$377,700	\$400,495
	Totals State of South Carolina..			\$7,734,423

TABLE NO. 8.—ASSESSMENT OF WATER, LIGHT AND POWER COMPANIES FOR THE YEAR 1915.

Names of Companies.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Anderson Gas Co.....	\$1,500	\$17,300	\$18,800
Belton Power Co.....	5,280	44,720	50,000
Black River Water Co.....	24,000	6,000	30,000
Branchville Electric and Telephone Co.....	250	1,750	2,000
Brodie Light and Power Co.....	200	2,755	2,955
Carolina Central Electric Co.....	6,530	83,470	90,000
Carolina Light and Power Co.....	5,880	41,885	47,815
Carolina Lumber and Power Co.....	3,000	6,000	9,000
Carolina Public Service Corporation.....	2,500	10,250	12,750
Catawba Power Co.....	15,165	270,010	285,165
Cedar Falls Light and Power Co.....	.....	12,000	12,000
Charleston Consolidated Ry. and Lighting Co.....	101,545	623,125	724,670
Charleston Light and Water Co.....	14,255	325,745	340,000
Columbia Gas Light Co.....	7,000	63,000	70,000
Columbia Canal.....	.....	250,000	250,000
Columbia Ry. Gas and Electric Co.....	134,020	100,848	234,868
Conneross Light and Power Co.....	500	29,500	30,000
Elloree Electric Light Co.....	70	1,000	1,070
Enoree Power Co.....	850	26,150	27,000
Florence Gas Co.....	1,180	18,820	20,000
Georgetown Gas and Electric Co.....	9,000	.....	9,000
Georgetown Railway and Light Co.....	2,200	21,100	23,300
Georgia-Carolina Power Co.....	8,215	116,009	124,224
Great Falls Power Co.....	64,231	1,735,769	1,800,000
Greenville-Carolina Power Co.....	57,645	117,355	175,000
Hartsville Electric and Water Co.....	.....	7,500	7,500
Ivy Water, Light and Power Co.....	490	1,710	2,200
Kingstree Electric, Ice and Light Co.....	3,060	4,200	7,260
Lancaster Light and Power Co.....	.....	5,000	5,000
Lexington Electric Light and Power Co.....	810	2,000	2,810
Lockhart Power Co.....	.....	62,440	62,440
North Augusta Water and Gas Co.....	.....	7,000	7,000
North Charleston Water and Light Co.....	.....	2,200	2,200
North Electric Light and Power Co.....	.....	750	750
Paris Mountain Water Co.....	59,735	297,265	357,000
Parr Shoals Power Co.....	4,080	626,437	630,517
Pendleton Electric Light Co.....	.....	2,500	2,500
Reedy River Power Co.....	805	29,195	30,000
Rock Hill Gas Co.....	580	13,500	14,080
Savannah River Power Co.....	4,650	115,350	120,000
South Carolina Light, Power and Railways Co.....	17,190	439,919	457,109
Southern Power Co.....	55,070	554,275	609,345
Southern Public Utilities Co.....	8,263	318,950	327,213
Springfield Electric Light and Power Co.....	200	500	700
Sullivan Power Co.....	1,800	8,000	9,800
Summerville Ice, Light and Power Co.....	3,800	4,940	8,740
Sumter Gas and Power Co.....	1,000	20,080	21,080
Sumter Lighting Co.....	6,000	44,000	50,000
Twin City Power Co.....	9,980	.....	9,980
Union Manufacturing and Power Co.....	5,788	395,000	400,788
Wahalla Light and Power Co.....	350	2,200	2,550
Wateree Power Co.....	184,439	.....	184,439
West Pelzer Public Service Co.....	.....	1,300	1,300
Yadkin River Power Co.....	.....	10,545	10,545
Totals.....	\$883,006	\$6,901,417	\$7,726,208

TABLE NO. 9.—ASSESSMENT AND EQUALIZATION OF STREET RAILWAY COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.

Counties.	Corporation and Tax District.	Real Estate as Assessed by County Boards.	Personal Property.	Total As- sessed Value.
Anderson	Southern Public Utilities Co.: Anderson Street Railway:			
	Anderson No. 17.....	\$900	\$32,167	\$32,767
	Centerville No. 17.....		847	847
	Varrennes No. 17.....		3,886	3,886
	Totals Anderson County.....	\$900	\$36,400	\$37,000
Charleston	Charleston Consolidated Railway and Lighting Co.: Charleston Street Railway:			
	City of Charleston.....	\$31,000	\$419,830	\$450,830
	Charleston Isle of Palms Traction Co.:			
	Christ Church	500	2,000	2,500
	Mount Pleasant	9,000	14,000	23,000
	City of Charleston	13,000	33,500	46,500
	Sullivan's Island	3,100	13,000	16,100
	Totals	25,600	62,500	88,100
	Totals Charleston County.....	\$56,600	\$481,830	\$538,430
Greenville	Southern Public Utilities Co.: Greenville Street Railway.....		\$135,000	\$135,000
	Totals Greenville County.....		\$135,000	\$135,000
Richland	Columbia Ry., Gas and Electric Co.: Columbia Street Railway:			
	Columbia, City	\$77,247	\$194,492	\$271,739
	Eau Claire	1,775	13,676	15,451
	District No. 18		5,940	5,940
	District No. 16	80	10,243	10,323
	Upper Township	4,150	7,541	11,691
	Totals Richland County.....	\$83,252	\$231,882	\$315,134
Spartanburg	S. C. Light, Power and Railways Co.: Spartanburg Street Railway:			
	Spartanburg, City		\$91,300	\$91,300
	Spartanburg, Township	\$2,000	74,300	76,300
	Totals Spartanburg County.....	\$2,000	\$165,600	\$167,600
York	Carolina Traction Co.:			
	Catawba No. 12.....		\$4,050	\$4,050
	Ebenezer No. 12.....	\$900	1,500	2,400
	Totals York County.....	\$900	\$5,550	\$6,450
	Total Street Railway Companies..	\$143,352	\$1,056,262	\$1,199,614

TABLE NO. 9.—ASSESSMENT OF STREET RAILWAY COMPANIES FOR THE YEAR 1915.

Location.	Names of Companies.	Real Estate as Assessed by County Board.	Personal Property.	Total As- sessed Value.
Rock Hill, S. C..	Carolina Traction Co.....	\$900	\$5,550	\$6,450
Charleston, S. C..	Charleston Consolidated Ry. and Lighting Co.	81,000	419,330	450,330
Charleston, S. C..	Charleston Isle of Palms Traction Co.....	25,600	62,500	88,100
Columbia, S. C..	Columbia Railway, Gas and Electric Co.....	83,250	231,882	315,132
Spartanburg, S. C.	S. C. Light, Power and Railways Co.....	2,000	165,600	167,600
Anderson, S. C..	Southern Public Utilities Co.....	600	36,400	37,000
Greenville, S. C..	Southern Public Utilities Co.....	.....	135,000	135,000
	Totals.....	\$143,850	\$1,056,262	\$1,199,612

TABLE NO. 10.—ASSESSMENT AND EQUALIZATION OF INSURANCE COMPANIES BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915.

Counties.	Names of Companies.	Assessed for Taxation.
Anderson	Anderson County Mutual Fire Ins. Co.....	\$550
Charleston	Carolina Mutual Fire Insurance Co.....	23,105
	Hibernia Mutual Fire Insurance Co.....	6,830
	Home Friendly Insurance Co.....	10,070
	Home Insurance Co.....	785
	Equitable Fire Insurance Co.....	85,710
	Germania Mutual Fire Insurance Co.....	7,988
	Germania Life Insurance Co.....	7,895
	Merchants Mutual Fire Insurance Co.....	1,170
	Southern Home Insurance Co.....	32,875
	U. S. Industrial Life Insurance Co.....	580
Darlington	Farmers' Mutual Fire Insurance Co.....	1,975
	Home Life Insurance Co.....	545
Greenville	Home Fund Life Insurance Co.....	4,720
	South Eastern Life Insurance Co.....	35,640
Greenwood	Bradley Burial Aid Association.....	1,910
Marion	Carolina Hail Insurance Co.....	8,465
Newberry	Farmers' Mutual Fire Insurance Co.....	255
Richland	Carolina Life Insurance Co.....	26,610
	Collicut's Burial League.....	790
	Gulf and Atlantic Insurance Co.....	14,985
	Mutual Relief and Benevolent Association.....	7,785
	South Carolina Fire Insurance Co.....	51,060
Sumter	Palmetto Fire Insurance Co.....	11,450
York	Farmers' Mutual Fire Insurance Co.....	1,960
	Total Insurance Companies, 1915.....	\$345,658
	BACK TAXES.	
Richland	South Carolina Insurance Co. (year 1911).....	\$24,082
	South Carolina Insurance Co. (year 1912).....	42,848
	South Carolina Insurance Co. (year 1913).....	50,325
	South Carolina Insurance Co. (year 1914).....	51,060
	Total Insurance Companies, back taxes.....	\$168,313
	Total Insurance Companies 1915 and back taxes.....	\$513,971
	Only four of the above companies were assessed in 1914.	

ASSESSMENT OF PROPERTY BY THE SOUTH CAROLINA TAX COMMISSION FOR THE YEAR 1915, FOR WHICH NO RETURNS HAVE BEEN MADE.

Counties.	Names of Companies.	Assessed for Taxation.
Richland	Columbia Railway & Navigation Co., 1914.....	\$17,750
	Columbia Railway & Navigation Co., 1915.....	17,750
	New York, Columbia & Georgetown Steamboat Co.	3,750
	Total	\$39,250

TABLE NO. 11.—STATEMENT OF THE PULLMAN COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Counties.	A. C. L. Miles.	C. & W. C. Miles.	S. A. L. Miles.	Southern Miles.	Total Mileage.	Total As- sessed Value
Abbeville			25.76	7.20	32.96	\$4,450
Aiken		18.58		65.55	84.13	11,368
Anderson				24.39	24.39	3,293
Bamberg	10.86		18.82	20.00	49.68	6,707
Barnwell	29.01	6.42	12.91	56.66	105.00	14,175
Beaufort	5.38				5.38	726
Berkeley	39.75			12.00	51.75	6,986
Calhoun	13.37			15.14	28.51	3,849
Charleston	45.43			9.50	54.93	7,416
Cherokee				23.79	23.79	3,212
Chester			28.87	21.80	50.67	6,840
Chesterfield			34.34		34.34	4,636
Clarendon	9.62				9.62	1,299
Colleton	21.00				21.00	2,835
Darlington						
Dillon	17.34				17.34	2,341
Dorchester				34.50	34.50	4,658
Edgefield				14.42	14.42	1,947
Fairfield				64.89	64.89	8,760
Florence	54.77				54.77	7,394
Georgetown						
Greenville				30.03	30.03	4,064
Greenwood			15.45	32.63	48.08	6,491
Hampton	2.09		24.89	21.00	47.98	6,477
Horry	5.42				5.42	732
Jasper	30.96		4.11	24.53	59.60	8,046
Kershaw			36.23		36.23	4,891
Lancaster			7.49		7.49	1,011
Laurens			30.90		30.90	4,172
Lee	9.53				9.53	1,287
Lexington			23.34	60.17	83.51	11,274
Marion	31.92				31.92	4,309
Marlboro			10.05		10.05	1,357
Newberry			5.33	38.78	44.11	5,955
Oconee				27.35	27.35	3,692
Orangeburg	23.30		20.56	41.76	85.62	11,559
Pickens				26.93	26.93	3,636
Richland	26.03		20.84	60.93	107.80	14,553
Saluda				14.60	14.60	1,971
Spartanburg				65.32	65.32	8,818
Sumter	39.72				39.72	5,362
Union			18.97	35.19	49.16	6,637
Williamsburg	29.47				29.47	3,978
York			7.94	22.60	30.54	4,123
Totals	444.97	25.00	341.80	871.66	1,683.43	\$227,267

TABLE NO. 12.—STATEMENT OF THE SOUTHERN EXPRESS COMPANY IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Counties.	Miles.	Value of Mileage.	Value of Other Property.	Total Assessed Value.
Abbeville	92.47	\$10,172 00	\$346 00	\$10,518 00
Aiken	107.50	11,885 00	388 00	12,173 00
Anderson	96.96	10,888 00	710 00	11,598 00
Barnberg	52.11	5,782 00	255 00	5,987 00
Barnwell	135.26	14,879 00	485 00	15,314 00
Beaufort	30.23	3,325 00	783 00	4,068 00
Berkeley	70.72	7,779 00	141 00	7,920 00
Calhoun	33.70	3,707 00	97 00	3,804 00
Charleston	61.75	6,793 00	10,997 00	17,600 00
Cherokee	87.04	4,074 00	161 00	4,235 00
Chester	102.46	11,270 00	573 00	11,843 00
Chesterfield	117.41	12,015 00	897 00	13,312 00
Clarendon	81.81	8,999 00	168 00	9,167 00
Colleton	49.15	5,407 00	281 00	5,688 00
Darlington	102.43	11,267 00	592 00	11,859 00
Dillon	62.51	6,876 00	172 00	7,048 00
Dorchester	41.58	4,574 00	108 00	4,677 00
Edgefield	50.32	5,535 00	37 00	5,572 00
Fairfield	59.40	6,534 00	68 00	6,602 00
Florence	70.95	7,804 00	1,235 00	9,039 00
Georgetown	20.25	2,228 00	372 00	2,600 00
Greenville	65.62	7,218 00	1,628 00	8,846 00
Greenwood	95.89	10,548 00	557 00	11,105 00
Hampton	74.55	8,201 00	104 00	8,305 00
Horry	60.98	6,708 00	106 00	6,814 00
Jasper	60.81	6,699 00	49 00	6,738 00
Kershaw	73.98	8,188 00	459 00	8,597 00
Lancaster	43.79	4,817 00	185 00	5,002 00
Laurens	96.30	10,598 00	434 00	11,027 00
Lee	56.20	6,182 00	195 00	6,377 00
Lexington	125.19	13,770 00	90 00	13,860 00
Marion	98.27	10,810 00	456 00	11,266 00
Marlboro	98.74	10,862 00	561 00	11,423 00
Newberry	73.11	8,042 00	115 00	8,157 00
Oconee	46.80	5,148 00	122 00	5,270 00
Orangeburg	101.41	11,155 00	579 00	11,734 00
Pickens	26.93	2,962 00	88 00	3,050 00
Richland	119.78	13,176 00	3,966 00	17,142 00
Saluda	25.80	2,888 00	4 00	2,842 00
Spartanburg	108.23	11,905 00	1,310 00	13,215 00
Sumter	117.93	12,972 00	787 00	13,759 00
Union	62.98	6,928 00	71 00	6,999 00
Williamsburg	85.64	9,420 00	238 00	9,658 00
York	101.29	11,142 00	504 00	11,646 00
Totals	3,298.84	\$362,817 00	\$30,719 00	\$393,536 00

TABLE NO. 13.—STATEMENT OF TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Southern Bell Telephone and Telegraph Company.

Counties.	Number of Poles.	Miles of Wire.	Value of Fixtures	Value of Appliances.	Total Assessed Value.
Abbeville	1,202	170.25	\$4,107 00	\$1,091 00	\$5,198 00
Aiken	1,160	298.50	5,255 00	16,115 00	21,370 00
Anderson	3,901	569.00	13,492 00	37,708 00	51,200 00
Barnberg	1,047	129.00	3,384 00	6,096 00	9,480 00
Barnwell	1,326	148.25	4,135 00	8,571 00	12,706 00
Beaufort .....	.....	.....	.....	.....	.....
Berkeley .....	.....	355.00	3,550 00	40 00	3,590 00
Calhoun .....	.....	.....	.....	.....	.....
Charleston	6,076	7,255.00	84,702 00	143,512 00	228,214 00
Cherokee .....	.....	.....	.....	.....	.....
Chester	374	61.50	1,363 00	315 00	1,678 00
Chesterfield	292	73.93	1,323 00	8,320 00	9,643 00
Clarendon .....	.....	32.00	320 00	55 00	405 00
Colleton	452	75.00	1,654 00	319 00	1,973 00
Darlington	3,170	1,036.02	16,702 00	28,481 00	45,183 00
Dillon	1,914	268.45	6,513 00	7,764 00	14,277 00
Dorchester	768	339.00	4,926 00	7,767 00	12,693 00
Edgefield	1,176	126.25	3,615 00	7,395 00	11,010 00
Fairfield .....	.....	.....	.....	12 00	12 00
Florence	1,674	658.51	9,933 00	27,883 00	37,816 00
Georgetown .....	.....	.....	.....	.....	.....
Greenville	2,609	697.00	12,188 00	109,466 00	121,654 00
Greenwood	550	181.00	2,910 00	603 00	3,513 00
Hampton	343	16.00	846 00	212 00	1,058 00
Horry	360	54.00	1,260 00	297 00	1,557 00
Jasper .....	.....	23.00	230 00	55 00	285 00
Kershaw	1,907	394.00	7,754 00	12,409 00	20,163 00
Lancaster .....	.....	.....	.....	.....	.....
Laurens	2,977	889.00	14,844 00	9,981 00	24,825 00
Lee .....	.....	.....	.....	.....	.....
Lexington	3,122	611.00	12,354 00	7,559 00	19,913 00
Marion	1,631	290.83	6,170 00	13,625 00	19,795 00
Marlboro	2,258	632.59	10,843 00	26,490 00	37,333 00
Newberry	2,603	548.88	10,695 00	23,864 00	34,559 00
Oconee .....	.....	.....	.....	.....	.....
Orangeburg	1,439	238.50	5,263 00	16,426 00	21,689 00
Pickens	1,581	189.50	5,057 00	6,823 00	11,880 00
Richland	5,366	1,489.80	25,630 00	144,946 00	170,576 00
Saluda	1,472	77.00	3,714 00	901 00	4,615 00
Spartanburg	4,048	1,023.90	18,335 00	86,944 00	105,279 00
Sumter	1,225	160.00	4,050 00	1,153 00	5,208 00
Union	1,246	205.00	4,542 00	16,130 00	20,672 00
Williamsburg	213	302.00	3,446 00	575 00	4,021 00
York	1,072	85.00	2,994 00	714 00	3,708 00
Totals	60,554	19,698.66	\$318,099 00	\$780,642 00	\$1,098,741 00

TABLE NO. 13.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Western Union Telegraph Company.

Counties.	Miles of Poles.	Miles of Copper Wire.	Miles of Iron Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville	69.42	132.40	185.15	\$12,389	\$145	\$12,534
Aiken	131.90	240.35	773.71	27,833	105	29,988
Anderson	85.44	.22	207.71	5,482	125	5,607
Bamberg	56.61	122.21	295.49	12,124	55	12,189
Barnwell	126.41	152.05	471.04	21,272	150	21,422
Beaufort	30.24	26.90	131.82	5,006	70	5,076
Berkeley	51.75	221.95	453.75	16,529	50	16,579
Calhoun	33.70	30.28	147.74	5,597	20	5,617
Charleston	54.79	370.18	413.07	20,951	310	21,261
Cherokee	69.73	261.69	246.91	17,104	70	17,174
Chester	102.56	269.05	476.86	22,816	110	22,926
Chesterfield	55.97	198.54	180.63	13,179	75	13,254
Clarendon	60.66	.....	141.02	7,010	65	7,075
Colleton	45.24	109.00	245.72	10,154	25	10,179
Darlington	71.85	36.96	202.84	9,799	65	9,864
Dillon	41.83	216.15	261.08	13,293	125	13,418
Dorchester	34.80	47.36	137.96	6,073	45	6,118
Edgefield	63.92	115.07	389.40	13,388	115	13,498
Fairfield	73.83	256.80	622.75	21,456	165	21,621
Florence	63.61	165.88	548.60	16,902	155	17,057
Georgetown .....	.....	.....	.....	.....	.....	.....
Greenville	59.67	205.97	288.58	14,929	220	15,159
Greenwood	49.79	111.65	251.24	11,036	150	11,186
Hampton	69.15	111.60	226.20	12,162	100	12,262
Horry	61.98	10.84	130.92	7,354	10	7,364
Jasper	34.14	192.41	260.61	11,905	.....	11,905
Kershaw	74.11	219.38	241.63	16,129	80	16,209
Lancaster	39.08	37.45	162.73	6,468	50	6,518
Laurens	78.80	187.67	389.03	17,189	140	17,329
Lee	26.91	.....	103.69	3,563	10	3,573
Lexington	136.72	272.24	817.57	29,737	105	29,842
Marion	41.92	60.74	263.23	8,552	75	8,627
Marlboro	42.73	91.34	91.34	8,035	105	8,140
Newberry	23.33	26.65	181.73	4,925	120	5,045
Oconee	54.50	273.50	260.60	16,251	15	16,266
Orangeburg	115.82	189.93	526.23	22,101	230	22,331
Pickens	57.36	286.80	230.64	16,590	75	16,665
Richland	120.14	350.53	804.92	30,533	845	31,378
Saluda	29.20	87.60	233.60	7,914	15	7,929
Spartanburg	86.35	325.91	580.56	24,261	370	24,631
Sumter	128.01	10.48	410.63	16,363	210	16,573
Union	14.43	69.90	206.46	5,741	80	5,821
Williamsburg	40.69	117.88	262.64	10,223	75	10,298
York	125.49	201.80	593.91	24,083	235	24,318
Totals.....	2,783.83	6,415.31	14,094.11	\$604,396	\$5,370	\$609,766

TABLE NO. 13.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Postal Telegraph Cable Company.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville					
Aiken	91.56	626.54	\$10,630	\$25	\$10,655
Anderson					
Bamberg	19.27	59.70	1,025	20	1,045
Barnwell	9.58	36.99	640	20	660
Beaufort					
Berkeley	4.78	14.34	255		255
Calhoun .....	.25	3.50	45		45
Charleston	18.75	64.00	3,748	299	4,047
Cherokee	23.11	216.60	3,190	15	3,205
Chester					
Chesterfield	31.09	314.90	4,920	25	4,945
Clarendon					
Colleton					
Darlington					
Dillon					
Dorchester	35.87	107.61	1,890		1,925
Edgefield					
Fairfield					
Florence					
Georgetown					
Greenville	18.45	201.33	2,327	88	2,415
Greenwood					
Hampton					
Horry					
Jasper					
Kershaw	38.71	388.06	5,965	25	6,010
Lancaster					
Laurens					
Lee					
Lexington	35.21	387.31	5,715		5,715
Marion					
Marlboro	25.98	158.29	2,555	15	2,570
Newberry					
Oconee	27.58	283.41	3,944	11	3,955
Orangeburg	4.72	18.61	310	20	330
Pickens	18.43	189.75	2,690	20	2,710
Richland	22.58	237.32	3,645	125	3,770
Saluda					
Spartanburg	23.01	247.78	4,470	140	4,610
Sumter	21.62	23.00	680	20	700
Union					
Williamsburg					
York					
Totals.....	471.45	3,579.03	\$59,132	\$868	\$60,000

TABLE NO. 13.—STATEMENT OF THE TELEPHONE AND TELEGRAPH COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

American Telephone and Telegraph Company of South Carolina.

Counties.	Miles of Poles.	Miles of Wire.	Value of Poles and Wire.	Value of Other Property.	Total Assessed Value.
Abbeville					
Aiken	34.85	557.60	\$16,360		\$16,360
Anderson					
Bamberg	45.78	532.82	15,965	\$3,015	24,000
Barnwell	30.88	433.08	12,815	15	12,830
Beaufort					
Berkeley	1.65	9.90	320		320
Calhoun	13.41	107.84	3,340		3,340
Charleston	6.46	75.48	2,265	225	2,490
Cherokee	24.85	466.04	13,550	50	13,600
Chester	22.57	360.52	10,580	350	10,930
Chesterfield					
Clarendon	9.61	77.88	2,400		2,400
Colleton	1.81	10.86	340		340
Darlington	35.27	318.18	9,770	40	9,810
Dillon					
Dorchester	45.63	273.78	8,325		8,325
Edgefield					
Fairfield	26.65	423.64	12,435	15	12,450
Florence					
Georgetown					
*Greenville	17.25	268.84	9,215	300	9,515
Greenwood					
Hampton	27.22	318.84	9,560		9,560
Horry					
Jasper	5.44	65.28	1,960		1,960
Kershaw					
Lancaster					
Laurens					
Lee	10.17	81.86	2,535		2,535
Lexington	26.77	508.34	14,650		14,650
Marion					
Marlboro	19.65	159.84	4,960		4,960
Newberry					
Oconee	24.57	391.68	11,505	20	11,525
Orangeburg	58.26	787.92	21,995		21,995
Pickens	25.08	399.84	11,745		11,745
†Richland	16.33	280.28	9,490	20	9,510
Saluda					
‡Spartanburg	27.62	623.06	19,295	425	19,720
Sumter	22.35	185.40	5,740	200	5,940
Union					
Williamsburg					
York	23.78	380.48	11,170	10	11,180
Totals.....	606.36	8,043.88	\$242,705	\$9,685	\$252,400

*Includes underground wire, \$1,315; †\$1,300, ‡795.

TABLE NO. 13.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.

Counties.	Names of Companies.	Assessed Value of Property.
Abbeville	Abbeville Telephone Co.....	\$2,500 00
	Calhoun Falls Telephone Co.....	1,270 00
Aiken	Andrews, J. E., Telephone Lines.....	450 00
	Graniteville Telephone Co.....	2,000 00
	Talatha Telephone Co.....	450 00
Anderson	Townville Telephone Co.....	500 00
Barnberg	Ehrhardt Telephone Co.....	500 00
Barnwell	Allendale and Erwin Telephone Co.....	330 00
	Baldock Telephone Co.....	60 00
	Williston Telephone Co.....	700 00
Calhoun	Cameron Telephone Co.....	400 00
	Caw-Caw Telephone Co.....	900 00
	Fort Motte Telephone Co.....	400 00
	St. Matthews and Cameron Telephone Co.....	330 00
	Star Telephone Co.....	375 00
Charleston	McClellanville Telephone Co.....	300 00
Chester	Chester Telephone Co.....	2,000 00
	Fort Lawn Telephone Co.....	500 00
	Richburg Telephone Co.....	350 00
Chesterfield	Chesterfield Telephone Co.....	1,250 00
	Highland Telephone Co.....	300 00
	Jefferson Telephone Co.....	625 00
	Ruby Telephone Co.....	900 00
Clarendon	Clarendon Telephone Co.....	2,500 00
	Pinewood Telephone Exchange.....	500 00
	New Zion Telephone Co.....	500 00
	Summerton Telephone Co.....	1,000 00
	Turbeville Telephone Co.....	300 00
Colleton	Breeland Telephone Lines.....	250 00
	Colleton County Telephone Co.....	2,000 00
	Padgett Telephone Lines.....	400 00
	Farmers Mutual Telephone Co.....	600 00
Darlington	Lamar Telephone Co.....	500 00
	Mechanicsville Telephone Co.....	400 00
Edgefield	Long Cane Telephone Co.....	325 00
	Timmerman, J. B., Telephone Lines.....	300 00
Fairfield	Winnaboro Telephone Exchange.....	2,000 00
Florence	Cartersville Telephone Co.....	100 00
	Lake City Telephone Co.....	1,750 00
	Olantha Telephone Co.....	500 00
Georgetown	Farmers Telephone Co.....	600 00
	Georgetown and Campfield Telephone Co.....	300 00
	Home Telephone Co.....	9,000 00
Greenville	Fairview Telephone Co.....	100 00
	Fountain Inn Telephone Co.....	1,150 00
	Home Telephone Co.....	500 00
	Travelers Rest Telephone Co.....	150 00
Greenwood	Greenwood Telephone Co.....	4,650 00
	Independent Telephone Co.....	300 00
	Troy Telephone Co.....	720 00
Horry	Farmers Telephone Co.....	400 00
	Loris Telephone Co.....	300 00
Kershaw	Bethune Telephone Co.....	500 00
Lancaster	Lancaster Telephone Co.....	2,750 00
Laurens	Gray Court Telephone Co.....	750 00
	Laurens Telephone Co.....	2,500 00
Lee	Bishopville Telephone Co.....	3,000 00
	Lynchburg Telephone Co.....	1,500 00
Lexington	Citizens Telephone Co.....	450 00
	Farmers Mutual Telephone Co.....	500 00
Marion	Baker Telephone Co.....	60 00
	Centenary Telephone Co.....	270 00
Newberry	Pomaria Telephone Co.....	300 00
Orangeburg	Bolen Telephone Co.....	750 00
	Branchville-Rowesville Telephone Co.....	150 00
	Cattle Creek Telephone Co.....	400 00
	Cordova Telephone Co.....	300 00
	Elloree Telephone Exchange.....	300 00

TABLE NO. 13.—STATEMENT OF THE LOCAL TELEPHONE COMPANIES IN SOUTH CAROLINA, WITH VALUES THEREON, AS ASSESSED BY THE SOUTH CAROLINA TAX COMMISSION FOR THE FISCAL YEAR COMMENCING JANUARY 1, 1915.—Continued.

Counties.	Names of Companies.	Value of Assessed Property.
Orangeburg.—Con. ...	Holly Hill Telephone Co.....	1,025 00
	McCants and Barton Telephone Co.....	300 00
	North Edisto Telephone Co.....	250 00
	Norway Telephone Co.....	250 00
	Orangeburg and Bowman Telephone Co.....	400 00
	Orangeburg and Raymond Telephone Co.....	450 00
	Rowesville Telephone Co.....	400 00
Pickens	Hurricane Telephone Co.....	250 00
Richland	Columbia Rural Telephone Co.....	300 00
Saluda	Saluda Telephone Co.....	700 00
Spartanburg	Bailey-Armstrong Telephone Co.....	100 00
	Campobello Telephone Co.....	640 00
	Crescent Telephone Co.....	250 00
	Duncan Telephone Co.....	300 00
	Enoree Bell Telephone Co.....	350 00
	Glenn Springs Telephone Co.....	300 00
	Home Telephone Co.....	500 00
	Inman Telephone Co.....	525 00
	Polk County Telephone Co.....	930 00
Sumter	Mayesville Telephone Co.....	875 00
Union	Carlisle Telephone Co.....	150 00
	Cross Keys Telephone Co.....	300 00
Williamsburg	Johnsonville Telephone Co.....	600 00
	Kingstree Telephone Co.....	2,000 00
York	Rock Hill Telephone Co.....	5,000 00
	Total.....	\$83,260 00

LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Value Assessed in Each County and Tax District.	Name of Companies.	Total Assessed Value.
Orangeburg ..	Elizabeth	\$120 00	Advance Telephone Co.....	\$320 00
Calhoun	Caw-Caw	200 00		
Lexington	240 00	Batesburg Telephone Co.....	400 00
Saluda .....	.....	160 00	
Chester	110 00	Blackstock Telephone Co.....	200 00
Fairfield .....	.....	90 00	
Kershaw	DeKalb	110 00	Boykin Telephone Exchange.....	150 00
Lee	Spring Hill	30 00		
Sumter	Rafting Creek	10 00	Citizens Telephone Co., The.....	9,050 00
Bamberg .....	.....	150 00	
Barnwell .....	.....	50 00	
Colleton .....	.....	250 00	
Hampton .....	.....	8,500 00	
Jasper .....	.....	100 00	
Horry	Conway Town	1,830 00	Conway Telephone Co.....	2,500 00
Horry	Conway Township	400 00		
Horry	Bucks Township	185 00		
Horry	Gallivants Township..	240 00		
Marion	Legette Township	175 00		
Marion	Marion Township	110 00		
Lexington	40 00	Delmar Telephone Co.....	1,200 00
Newberry .....	.....	60 00	
Saluda .....	.....	1,100 00	
Beaufort	Beaufort Town	3,000 00	Home Telephone Co.....	7,650 00
Beaufort	St. Helena Township..	400 00		
Beaufort	Sheldon Township	550 00		
Beaufort	Beaufort Township....	1,300 00		
Orangeburg ..	North Town	2,400 00		
Beaufort	Bluffton	350 00	Jasper Telephnoe Co.....	1,250 00
Jasper	Ridgeland	900 00		
Kershaw	Buffalo	200 00	Kershaw Telephone Co.....	2,400 00
Lancaster	Kershaw Town	2,050 00		
Lancaster	Heath Springs Town..	150 00		
Chester	180 00	McConnellsville Telephone Co.....	500 00
York	McConnellsville	185 00		
York .....	.....	155 00	
Abbeville	McCormick Town	500 00	McCormick Telephone Co.....	1,250 00
Abbeville	Indian Hill Township..	300 00		
Edgefield	Plum Branch Town....	100 00		
Edgefield	Plum Branch T'ship..	200 00		
Greenwood ...	Yeldell Township	150 00		
Anderson	Pendleton	1,650 00	Oconee Telephone Co.....	11,250 00
Oconee	Walhalla	4,300 00		
Oconee	Seneca	2,400 00		
Oconee	Westminster	1,450 00		
Pickens	Central	1,450 00		
Calhoun	St. Matthews—Amelia.	3,190 00	Orangeburg-St. Matthews Tel. Co..	3,500 00
Orangeburg ..	Orange	310 00		
Cherokee	Blacksburg	3,200 00	Piedmont Tel. and Tel. Co.....	19,690 00
Cherokee	Gaffney	7,925 00		
York	Clover	1,450 00		
York	Hickory Grove	1,095 00		
York	Yorkville	6,010 00		

LOCAL TELEPHONE COMPANIES.—Continued.

Counties.	Township or Tax District.	Value Assessed in Each County and Tax District.	Name of Companies.	Total Assessed Value.
Aiken	Wagner	\$2,165 00	Springfield-Salley-Wagner Tel. Co..	5,000 00
Aiken	Salley	1,145 00		
Barnwell	Blackville	1,350 00		
Orangeburg ..	Springfield	340 00		
Clarendon ....	.....	500 00	Sumter Telephone Co.....	12,000 00
Sumter .....	.....	12,500 00		
Aiken	Windsor	60 00	White Pond Telephone Co.....	100 00
Barnwell	Williston	40 00		
	Totals.....	\$79,400 00	.....	\$79,400 00

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY AUDITORS FOR THE YEAR 1915.

County.	Name.	Taxable Income.	Income Tax.
Abbeville.....	Barnwell, J. F.	\$622.00	\$6.22
	Britt, J. E.	204.00	2.04
	Brownlee, Est. R. C.	3,288.00	32.88
	Coleman, M. T.	300.00	3.00
	Gambrell, Dr. C. C.	570.00	5.70
	Gilliam, Jas. H.	2,820.00	28.20
	Graydon, W. N.	1,360.00	13.60
	Green, W. P.	1,320.00	13.20
	Harmon, J. B.	680.00	6.80
	Harrison, Dr. F. E.	1,053.00	10.53
	Kennedy, A. Seldon	1,612.00	16.12
	Neuffer, Dr. G. A.	1,213.00	12.13
	Putman, T. A.	605.00	6.05
	Rosenburg, Mrs. C. V.	1,963.64	19.64
	Smith, A. M.	292.00	2.92
	Smith, J. Allen, Sr.	4,565.72	45.66
	Smith, J. Allen, Jr.	2,413.21	24.13
	Stark, J. S.	200.00	2.00
	Visanska, G. A.	1,918.79	19.19
	Wilson, Hugh	340.00	3.40
	Total.....	\$27,340.86	\$273.41
Aiken.....	Busch, Henry	\$216.00	\$2.16
	Busch, E. H.	624.00	6.24
	Emanuel, A. J.	3,500.00	35.00
	Dibble, H. M.	1,172.00	11.72
	Giles, W. A.	2,600.00	26.00
	Holly, B. F.	26.00	.26
	Holley, M. E.	1,700.00	17.00
	Henderson, E. D.	1,624.00	16.24
	Henderson, D. S.	3,102.00	31.02
	Henderson, P. F.	1,755.00	17.55
	Hahn & Co.	2,872.00	28.72
	Hall, Anna A.	1,278.00	12.78
	Henderson, F. B.	250.00	2.50
	Jas. Powell	1,550.00	15.50
	Powell Hardware Co.	7,068.00	71.02
	Quimby, J. L.	892.00	8.92
	Salley, J. B.	443.00	4.43
	Stevenson, T. B.	1,475.00	14.75
	Wyman, Dr. H. H., Jr.	67.00	.67
	Total.....	\$32,214.00	\$332.48
Anderson.....	Adger, John B.	\$1,619.00	\$16.19
	Anderson, J. H.	1,318.00	13.18
	Balles, G. H.	2,559.00	25.59
	Barton, J. E.	500.00	5.00
	Blake, A. L.	480.00	4.80
	Blake, Lewis D.	300.00	3.00
	Bonham, M. L.	2,524.00	25.24
	Brissey, W. L.	6,113.00	66.70
	Brown, J. D.	4,083.00	40.83
	Brown, Jas. N.	24,451.00	244.03
	Brown, Varina D.	4,349.00	43.49
	Brown, D. C.	811.00	8.11
	Evans, B. O.	640.00	6.40
	Fretwell, J. J.	707.00	7.07
	Gossett, B. B.	1,000.00	10.00
	Gossett, Jas. P.	5,000.00	50.00
	Hammett, Jas. D.	7,500.00	75.00
	Harper, C. E.	1,255.00	12.55
	Hood, Jno. K.	2,300.00	23.00

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Anderson..... (Continued.)	Hudgens, W. K.	\$287.00	\$2.67
	Jackson, Thos. C.	1,500.00	15.00
	Ledbetter, D. A.	1,500.00	15.00
	Ligon, R. S.	2,500.00	25.00
	Mattison, Marion M.	8,006.00	97.62
	Mauldin, B. F.	6,454.00	71.81
	Orr, H. A.	4,552.00	45.52
	Reed, C. A.	1,427.00	14.27
	Shirley, J. F.	600.00	6.00
	Shirly, R. M.	1,480.00	14.80
	Thompson, J. W.	340.00	3.40
	Vandiver, J. R.	6,780.00	76.70
	Watkins, H. H.	2,600.00	26.00
	Watson, J. F.	550.00	5.50
	Young, Dr. J. R.	500.00	5.00
	Total.....	\$106,565.00	\$1,418.97
Bamberg.....	Guess, S. D. M.	\$515.00	\$5.15
	Rizer, C. F.	2,500.00	25.00
	Total.....	\$3,015.00	\$30.15
Barnwell.....	All, W. A.	\$2,540.00	\$25.40
	Blatt, N.	60.00	.60
	Holman, R. C.	7,470.00	87.05
	Lemon Bros.	2,540.00	25.40
	Kennedy, A. M.	120.00	1.20
	Pearlstein, Thos. L.	1,170.00	11.70
	Porter, J. A.	3,200.00	32.00
	Wolf, Ray P.	4,850.00	48.50
	Young, F. M.	70.00	.70
	Young, W. J.	960.00	9.60
	Total.....	\$22,980.00	\$242.15
Beaufort.....	R. A. Long		\$16.16
	Mrs. H. L. Waterhouse		23.63
	R. K. Harley		35.66
	Geo. Holmes		20.23
	N. Christensen		21.78
	Geo. W. Lowden		10.00
	Frederick H. Christensen		9.91
	M. G. Elliott		36.21
	Scheper, F. W.		10.36
	Total.....		\$183.94
Berkeley.....	None		
Calhoun.....	Bates, W. T. C., Dr.	\$2,020.00	\$20.20
	Dreher, F. H., Dr.	500.00	5.00
	Wannamaker, J. E.	199.00	1.99
	Total.....	\$2,719.00	\$27.19
Charleston.....	Baker, Dr. A. E.	\$8,350.00	\$104.50
	Baldwin, H. L.	1,780.00	17.80
	Barkley, Mrs. Elizabeth	125.00	1.25
	Barnwell, Joseph W.	9,286.00	123.22

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—*Continued.*

County.	Name.	Taxable Income.	Income Tax.
Charleston..... (Continued.)	Barkley, M. B.	\$4,052.00	\$40.52
	Bulst, Henry	5,819.34	62.29
	Benedict, C. M.	1,120.00	11.20
	Brenet, Mrs. Ella L. C.	3,565.00	35.65
	Blitch, N. H.	14,683.76	254.59
	Bennett, Mrs. Susan S.	4,397.28	43.97
	Bulst, Henry R.	7,701.00	91.52
	Bird, Wm. M.	4,548.00	45.48
	Brittenbank, Julius J.	2,500.00	25.00
	Burton, E. H.	3,500.00	35.00
	Brown, Julius J.	1,500.00	15.00
	Brown, Zach	1,500.00	15.00
	Brown, Elias	1,500.00	15.00
	Brantley, Geo. S.	1,500.00	15.00
	Ball, Isaac G.	2,300.00	23.00
	Cheves, Henry C.	1,225.00	12.25
	Caldwell, J. W.	1,064.00	10.64
	Cogswell, Julius E.	2,450.00	24.50
	Carrington, W. P.	4,871.00	48.71
	Carrington, Mrs. M. W.	9,699.00	131.48
	Carroll, Thos. W.	11,180.68	167.02
	Cohen, W. B.	3,051.00	30.51
	Carter, Patrick	2,330.29	23.30
	Condon, Wm. J.	340.76	3.41
	Condon, J. F.	3,500.00	35.00
	Cogswell, W. H.	3,320.00	33.20
	David, J. L.	4,339.00	43.39
	Doran, James	13,823.52	233.09
	DeSaussure, Dr. H. W.	600.00	6.00
	Duquercron, F. M.	731.48	7.31
	Doscher, A. F.	12,500.00	200.00
	Doscher, J. Henry	3,500.00	35.00
	Davies, F. G.	3,500.00	35.00
	Frost, Frank R.	4,815.00	48.15
	Frost, Henry W.	4,000.00	40.00
	Frost, Edwin P.	4,000.00	40.00
	Furchgott, Max	6,378.10	70.67
	Ficken, H. H.	4,610.00	46.10
	Frank, Meyer	1,699.64	17.00
	Ficken, John F.	3,955.11	39.55
	Farnum, J. S.	70,562.30	1,929.36
	Gorse, A. J. W.	2,300.00	23.00
	Grimball, John	1,000.00	10.00
	Geer, A. J.	3,951.00	39.51
	Gadsden, P. H.	19,184.33	388.03
	Grace, John P.	17,500.00	337.50
	Guerard, E. P.	2,625.00	26.25
	Gibbon, George E.	3,014.00	30.14
	Hughes, Dwight	1,300.00	13.00
	Hirschmann, S.	1,375.00	13.75
	Hart, J. S.	372.52	3.73
	Harper, George	7,000.00	80.00
	Huger, W. E.	1,200.00	12.00
	Hasell, Duncan J.	2,377.44	23.77
	Hartz, Mrs. Sarah Ella	2,586.10	25.86
	Hertz, J. A.	107.00	1.07
	Hughes, E. W.	2,300.00	23.00
	Heyward, Irving K.	5,000.00	50.00
	Hinson, W. G.	3,408.95	34.09
	Hanahan, J. Ross	5,500.00	57.50
	Haselden, M. V.	7,015.60	80.23
	Hyde, T. T.	10,297.83	144.92
	Holman, W. A.	2,789.00	27.89
	Harvey, Wilson G.	1,000.00	10.00
	Israel, Melvin M.	1,200.00	12.00
	Israel, Nat.	5,692.98	60.39
	Israel, Arthur	2,428.58	24.29

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Charleston..... (Continued.)	Jatho, Geo. W.	\$3,500.00	\$35.00
	Jenkins, C. Blasell	12,554.00	201.35
	Johnson, Oscar E.	1,217.00	12.17
	Jahnz, Julius H.	3,000.00	30.00
	Jahnz, Emil H.	3,000.00	30.00
	Klatte, Herman	679.00	6.79
	Knobeloch, J. M.	382.44	3.82
	Leiding, H. G.	2,500.00	25.00
	Lebby, Robt. C.	2,300.00	23.00
	Livingstain, Harris	1,869.00	18.69
	Leslie, Mrs. Julia B.	1,864.00	18.64
	Lynah, Arthur	2,781.00	27.81
	Lowndes, Rawlins	5,539.36	58.09
	Laurens, Henry R.	1,000.00	10.00
	Lebby, R. B.	3,144.70	31.45
	Lutjen, Mrs. Catherine	1,754.66	17.55
	Leonard, John T.	4,437.92	44.38
	Loeb, Mrs. Bluhma C.	8,136.73	100.23
	Lenneau, W. S.	1,840.85	18.41
	Laptham, Samuel	1,615.90	16.16
	Luden, J. J. W.	1,218.00	12.18
	Middleton, W. D.	5,360.00	59.45
	Montague, R. L.	4,109.09	41.10
	Mordecai, T. M.	4,700.00	47.00
	Mappus, Wm.	1,326.00	13.26
	Murray, A. B.	3,500.00	35.00
	Mayrant, W. R.	175.00	1.75
	Marks, Isaac	150.00	1.50
	Murray, P. F.	59.80	.60
	Mullally, Mrs. Caroline A. M.	2,500.00	25.00
	Middleton, C. F.	3,500.00	35.00
	Martin, J. Elmore	1,841.30	18.41
	Mixson, W. H.	18,338.76	362.66
	Molony, H. A.	2,656.00	26.56
	Marks, Joseph	186.00	1.86
	Morris, R. J.	176.00	1.76
	Melchers, L. A.	2,321.71	23.22
	Melchers, W. T.	916.00	9.16
	Mitchell, Julian	8,519.53	107.89
	Miller, W. C.	2,443.72	24.44
	Muller, Mrs. M. Agnes	437.37	4.77
	Macmurphy, W. C.	6,109.97	66.64
	McDowell, W. King	7,763.00	92.76
	McAllister, John	6,975.00	79.63
	McLeod, B. F.	2,300.00	23.00
	Maybank, J. E.	5,000.00	50.00
	Martin, A. McL.	2,300.00	23.00
	O'Hagan, W. J.	3,170.00	31.70
	Ohlandt, John F.	1,979.00	19.79
	Pelzer, Francis J.	80,000.00	2,212.50
	Pelzer, Francis J., Jr.	2,500.00	25.00
	Pincknev, Thomas	5,719.00	60.78
	Pearlstine, Hyman	2,500.00	25.00
	Pringle, E. H. Jr.	3,426.73	34.27
	Pringle, E. H.	2,843.00	28.43
	Pitcher, Chas. S.	1,937.00	19.37
	Poulnot, J. M.	1,000.00	10.00
	Poulnot, E. H.	2,000.00	20.20
	Peters, F. C.	9,500.00	127.50
	Peecksen, Henry R.	1,384.00	13.84
	Peecksen, J. H.	5,474.54	57.12
	Pinkusohn, J. S.	9,628.46	130.07
	Poppenheim, Mrs. M. E.	1,246.35	12.46
	Passallaigue, Theo. W.	1,187.00	11.87
	Pringle, Walter	2,010.00	20.10
	Reenstjerna, Mrs. Catherine R.	1,220.42	12.20

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Charleston. (Continued.)	Rivers, P. R.	\$1,500.00	\$15.00
	Reeves, John B.	127.00	1.27
	Robertson, Mrs. Natalie B.	2,973.38	29.73
	Riggs, Est. J. S.	2,683.38	26.84
	Rafferty, John F.	923.46	9.23
	Rhett, R. G.	5,000.00	50.00
	Read, I. M.	2,500.00	25.00
	Rhett, A. B.	853.78	8.54
	Randolph, Mrs. Louisa W.	3,648.58	36.49
	Robertson, William	8,843.73	84.84
	Roddy, J. T.	785.30	7.85
	Rodgers, Est. Francis S.	5,625.66	56.26
	Ross, Miss Mary J.	4,990.44	49.90
	Stuhr, J. Henry	530.00	5.30
	Schroder, J. N.	1,060.00	10.60
	Stender, F. W.	3,157.00	31.57
	Sottile, James	100.00	1.00
	Simonds, Louis D.	8,640.00	106.70
	Simonds, John C.	6,000.00	60.00
	Simmons, B. I.	3,628.35	36.28
	Simmons, Jas. S.	6,464.58	71.97
	Simons, Jas.	4,006.86	40.07
	Stevens, W. S.	2,235.71	22.36
	Stonny, Samuel G.	1,073.00	10.73
	Stoney, Mrs. Louisa C.	4,535.86	45.36
	Smythe, Augustine T.	6,600.66	74.01
	Seigling, Mrs. Effie S.	355.57	3.56
	Schwetmann, F. W.	686.03	6.86
	Shingler, W. H.	3,306.00	33.06
	Schachte, Henry	8,454.04	106.58
	Smyth, J. Adger	742.38	7.42
	Schaefer, Mrs. Florence	2,500.00	25.00
	Tiedeman, Otto	5,678.00	60.14
	Tiedeman, Otto, Jr.	2,423.00	24.23
	Tobias, A.	1,673.00	16.73
	Thompson, Mrs. Rosa	9,847.39	194.45
	Thomas, John P.	1,500.00	15.00
	Towles, F. W.	1,590.00	15.90
	Trouche, P. E.	2,000.00	20.00
	Valk, C. R.	23.00	.23
	Visanska, Julius M.	2,000.00	20.00
	Voorhees, John N.	5,358.43	53.58
	Wynne, Annie D.	1,750.00	17.50
	Williams, Geo. W.	32,458.34	786.25
	William, Henry P.	18,321.50	862.14
	Williams, Ellison A.	1,348.00	13.48
	Welch, W. H.	3,684.75	36.85
	Welch, Harvey S.	2,840.69	28.41
	Welch, Henry F.	1,114.00	11.14
	Wiefers, E. F. A.	39,024.36	983.23
	Wiefers, A. W.	2,300.00	23.00
	Walker, States L.	2,107.00	21.07
	Willson, M. W.	710.00	7.10
	Williman, Walter	879.11	8.79
	Whaley, F. Marlon	9,100.00	119.50
	Waring, G. H.	3,000.00	30.00
	Whitaker, L. C.	2,982.49	29.82
	Wilson, Robert, Jr.	3,010.77	30.11
	Wagener, F. W.	11,182.00	167.05
	Wagener, F. W., Jr.	546.00	5.46
	Waring, C. C.	2,826.38	28.26
	Total.	\$942,838.84	\$14,764.51

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Cherokee.....	Byers, Geo. G.	\$645.00	\$6.45
	Carroll, J. A.	6,288.00	69.32
	Cash, E. R.	2,100.00	21.00
	Hamerick, W. C.	5,642.00	59.63
	Lipscomb, J. N.	834.00	8.34
	Little, J. Q.	4,517.00	45.17
	Plonk, J. C.	2,180.00	21.80
	Potter, L. G.	1,760.00	17.60
	Roberts, R. P.	3,020.00	30.20
	Wheat, H. G.	2,620.00	26.20
	Wilkins, R. M.	221.00	2.21
	Wood, A. N.	3,280.00	32.80
	Total.....	\$38,107.00	\$340.72
Chester.....	Aiken, Mrs. Maume Agurs	\$1,015.00	\$10.15
	Brice, Hon. A. G.	413.75	4.14
	Caldwell, R. B.	982.00	9.82
	Gaston, A. L.	1,500.00	15.00
	Gilmour, A. D. P.	2,280.00	22.80
	Gilmour, Mrs. A. D. P.	1,692.00	16.92
	Glenn, J. L.	500.00	5.00
	Jones, S. M.	4,500.00	45.00
	Love, W. M., Dr.	300.00	3.00
	Pryor, S. W. Dr.	2,900.00	29.00
	The Chester Machine & Lumber Co.	2,490.72	24.91
	White, J. G.	4,833.86	48.34
	White, T. H.	2,300.00	23.00
	Total.....	\$25,707.33	\$257.06
Chesterfield....	R. T. Caston	\$2,500.00	\$25.00
	G. W. Duvall	3,500.00	35.00
	M. W. Duvall	3,034.00	30.34
	W. F. Stevenson	1,000.00	10.00
	P. B. Huntley	2,000.00	20.00
	C. K. Waddell	1,582.00	15.82
	Total.....	\$13,616.00	\$136.16
Charendon.....	P. R. Alderman	\$1,490.00	\$14.90
	D. W. Alderman	3,064.00	30.64
	R. J. Alderman	5,850.00	58.50
	Mrs. M. L. Barnett	5,500.00	55.00
	D. M. Bradham	2,592.00	25.92
	W. C. Davis	1,780.00	17.80
	Charlton DuRant	577.00	5.77
	David Levi	1,878.00	18.78
	Mrs. Ida Levi	3,464.00	34.64
	A. Levi	3,400.00	34.00
	L. R. Tindal	2,668.00	26.68
	F. C. Thomas	400.00	4.00
	J. A. Weinberg	1,200.00	12.00
	Mrs. Rosa Weinberg	400.00	4.00
	Total.....	\$34,263.00	\$342.63
Colleton.....	R. H. Wechman	\$885.00	\$8.85
	Jno. C. Smoak	400.00	4.00
	Total.....	\$1,285.00	\$12.85

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—*Continued.*

County.	Name.	Taxable Income.	Income Tax.
Darlington.....	Coker, J. L.	\$52,820.00	\$1,397.10
	Dargan, Geo. E.	731.00	7.31
	Dennis, E. C.	500.00	5.00
	Hewill, C. W.	1,500.00	15.00
	Howle, N. B.	1,650.00	16.50
	McKinnon, M. S.	\$3,230.00	\$32.30
	McNair, A. M.	6,742.00	76.12
	Siskron, John	1,617.00	16.17
	Sompayrac, A. M.	669.00	6.69
	Total.....	\$69,459.00	\$1,572.19
Dillon.....	C. G. Bass	\$258.00	\$2.58
	L. W. Temple	360.00	3.60
	A. J. C. Cottingham	1,516.00	15.16
	McLaurin Drug Co.	1,304.00	13.04
	E. B. McEachern	315.00	3.15
	Wm. H. Hamer	2,031.00	20.31
	Jas. W. Hamer	1,600.00	16.00
	The Dillon Hardware Co.	708.04	7.08
	D. M. Dew	1,027.00	10.27
	D. McD. Bethea	280.00	2.80
	L. A. Manning	508.00	5.08
	Dr. L. F. Johnson	1,021.00	10.21
	John W. McKay	1,395.00	13.95
	Total.....	\$12,323.04	\$123.23
Dorchester.....	M. Barsbay	\$338.49	\$3.39
	A. W. Kornahrens	2,089.68	20.90
	T. M. Finucan	1,045.75	10.46
	J. F. Prettyman	2,140.54	21.41
	Jas. A. Burges	486.00	4.86
	J. A. Guarin	3,150.15	31.50
	N. A. Hunt	4,752.00	47.52
	David Huggnin	600.00	6.00
	Legrea Walker	2,654.00	26.54
	W. W. Rhame	300.00	3.00
	V. C. Badham	1,100.00	11.00
	Total.....	\$18,656.61	\$186.58
Edgefield.....	Thos. H. Rainsford	\$900.00	\$9.00
	W. W. Adams Estate	8,120.00	99.90
	A. E. Padgett	1,000.00	10.00
	B. R. Tillman	1,690.00	16.90
	J. Wm. Thurmond	1,680.00	16.80
	J. C. Sheppard	2,720.00	27.20
	H. W. Crouch	1,530.00	15.30
	Total.....	\$17,640.00	\$195.10
Fairfield.....	T. K. Elliott		\$23.82
	C. F. Elliott		3.98
	I. C. Thomas		11.00
	Total.....		\$38.80

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Florence.....	J. C. Lynch	\$500.00	\$5.00
	J. S. McClam	2,058.00	20.58
	E. F. Douglas	1,757.00	17.57
	John Kuker	7,600.00	80.00
	F. U. Lake	2,578.00	25.78
	J. L. Barringer	5,340.00	55.10
	F. H. McLeod	6,303.00	54.55
	Willcox & Willcox	13,107.00	174.64
	John McSween	4,340.00	43.40
	Total.....	\$43,581.00	\$485.60
Georgetown....	A. M. Barnes	\$933.34	\$9.34
	John Boyd	794.08	7.94
	R. J. Clifford	7,250.00	83.75
	Walter Hazard	1,281.03	12.81
	J. I. Hazard	518.00	5.18
	H. Kaminski	6,810.00	77.15
	E. W. Kaminski	2,110.00	21.10
	F. L. Lloyd	3,904.00	39.04
	W. W. Munnerlyn	326.24	3.27
	Herman Schenk	748.00	7.48
	Joseph Schenk	3,450.00	34.50
	J. R. Smith	1,200.00	12.00
	J. B. Steele	6,638.53	74.28
	The Steele-Moses Co.	261.23	2.61
	Joseph Kaminski	864.00	8.64
	Total.....	\$37,084.45	\$399.05
Greenville.....	Beacham, W. C.	\$3,575.00	\$35.75
	Cleveland, W. C.	9,970.00	99.70
	Geer, John M.	5,000.00	50.00
	Glireath, Mattie M.	260.00	2.60
	Hunt, T. F.	627.00	6.27
	Inglesby, Thos. S.	1,550.00	15.50
	James, C. S.	1,800.00	18.00
	Markley, H. C.	5,792.00	57.92
	Milford, J. C.	1,340.00	13.40
	Morton, D. G.	1,550.00	15.50
	Poteat, Edwin M.	500.00	5.00
	Rasor, J. B.	1,781.00	17.81
	Rush, B. F.	1,000.00	10.00
	Sirrine, Wm. G.	1,200.00	12.00
	Sloan, Thos.	2,700.00	27.00
	Lawton, T. O.	900.00	9.00
	Total.....	\$39,545.00	\$395.45
Greenwood.....	E. D. Andrews	\$270.00	\$2.70
	G. A. Barksdale	300.00	3.00
	W. R. Cothran	206.00	2.06
	F. B. Grier	2,500.00	25.00
	A. F. McKissick	3,130.00	31.30
	J. B. Park	2,500.00	25.00
	J. C. Self	1,080.00	10.80
	Total.....	\$9,986.00	\$99.86
Hampton.....	W. C. Mauldin	\$5,220.06	\$78.30

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Horry.....	F. A. Burroughs	\$17,957.91	\$351.24
	D. M. Burroughs	4,640.59	46.41
	Addie Burroughs	6,110.20	66.65
	D. V. Richardson	8,500.00	107.50
	D. B. Scarborough	3,713.90	37.13
	H. M. Ambrose	2,300.00	23.00
	Mrs. E. J. Sherwood	923.57	9.24
	A. C. Thompson	1,120.00	11.20
	W. R. Lewis	236.39	2.36
	H. L. Buck	6.00	.06
	D. A. Spivey	690.00	6.90
	Total.....		\$661.69
Jasper.....	J. B. Bostick	\$500.00	\$5.00
	C. E. Perry	500.00	5.00
	Total.....	\$1,000.00	\$10.00
Kershaw.....	J. H. Burns	\$500.00	\$5.00
	H. G. Carrison	3,950.00	39.50
	Clyburn, L. L.	750.00	7.50
	DeLoach, W. B.	855.00	8.55
	Hirsch Bros. & Co.	4,694.00	46.94
	Little, G. T.	1,500.00	15.00
	Mackey, John T.	288.00	2.88
	Shannon, W. M.	1,080.00	10.80
	Shannon, C. J.	2,500.00	25.00
	Schenk, L. & Co.	1,365.00	13.65
	Schlosburg, H. L.	600.00	6.00
	Willowsky, L. A.	1,500.00	15.00
	Yates, C. H.	1,468.00	14.68
	Zemp, F. M.	500.00	5.00
	Total.....	\$21,550.00	\$215.50
Lancaster.....	Leroy Springs	\$5,000.00	\$50.00
	John T. Stevens	2,500.00	25.00
	R. O. McManus	950.00	9.50
	Waddy C. Thompson	4,425.00	44.25
	M. S. Witherspoon	375.00	3.75
	J. M. Carsen	335.00	3.35
	A. H. Robbins	2,500.00	25.00
	J. D. Funderburk	500.00	5.00
	Geo. W. Williams	313.00	3.13
	Total.....	\$16,898.00	\$168.98
Laurens.....	Simmons, O. B.		\$10.24
	Todd, J. W.		12.62
	Moore, J. McD.		7.51
	Wilkes, S. M. & E. H.		11.45
	Rasor, W. C.		12.00
	Miller, Dr. J.		5.00
	Carter, J. F.		5.06
	Wright, R. Z.		3.90
	Bailey, Wm. J.		10.00
	Bailey, C. M.		3.94
	Bailey, M. S.		15.00
	Jacobs, J. F.		24.87
	Scaife, H. L.		14.40
	Tribble, D. E.		9.44
	Young, Jno. H.		9.21
	Craig, J. S.		20.90
	Total.....		\$175.54

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Lee.....	T. E. Davis	\$1,500.00	\$15.00
	H. W. Woodward	3,951.00	39.51
	J. S. Corbett	500.00	5.00
	Heath, Massey, Morrow Co.	2,500.00	25.00
	A. M. Lee	500.00	5.00
	Total	\$8,951.00	\$89.51
Lexington.....	Guignard, G. A.	\$5,000.00	\$50.00
	Hook, M. S.	2,800.00	28.00
	Hook, G. S. Est.	2,800.00	28.00
	Efrd, C. M.	461.00	4.61
	George, Samuel B.	500.00	5.00
	Total	\$11,561.00	\$115.61
Marion.....	Cross, W. H.	\$335.00	\$3.35
	Foxworth, W. S.	434.00	4.34
	Graham, H. C.	1,356.70	13.57
	Nichols, Mrs. S. A.	2,958.20	29.59
	Norwood, S. W.	1,660.00	16.60
	Stackhouse, W.	355.00	3.55
	Total	\$7,098.90	\$71.00
Marlboro.....	None		
Newberry.....	Dr. W. G. Houseal	\$200.00	\$2.00
	W. H. Hung	2,070.00	20.70
	Allan Johnstone	2,500.00	25.00
	Jos. L. Keltt	147.00	1.47
	Jno. M. Kinard	3,443.00	34.43
	B. C. Mathews	1,690.00	16.90
	Dr. O. B. Mayer	39.00	.39
	Mrs. Clara McCrary	1,950.00	19.50
	James McIntosh	402.00	4.02
	Jas. A. Minnaugh	1,100.00	11.00
	George S. Mower	4,045.00	40.45
	Chas. E. Summer	2,200.00	22.00
	J. H. Summer	1,000.00	10.00
	George W. Summer	1,650.00	16.50
	F. Z. Wilson	1,421.00	14.21
	Z. F. Wright	7,920.00	95.90
	Total	\$31,777.00	\$334.47
Oconee.....	Edwards, L. A.	\$5,325.00	\$54.75
	Gignilliat, G. W.	1,500.00	15.00
	Jaynes, R. T.	1,445.00	14.45
	Phinney, James	1,800.00	18.00
	Riggs, W. M.	2,000.00	20.00
	Strother, W. A.	900.00	9.00
	Total	\$12,970.00	\$131.20
Orangeburg....	Adden Bros.	\$3,497.00	\$34.97
	Berry, J. A.	110.00	1.10
	Bowman, I. W.	680.00	6.80
	Bowman, J. D.	689.00	6.89
	Conner, T. L.	758.00	7.58

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Orangeburg.... (Continued.)	Cope, Jno. H.	\$1,648.00	\$16.48
	Cornelson, Geo. H.	5,280.00	54.20
	Dibble, Andrew C.	1,325.00	13.25
	Dibble, Mary C.	2,350.00	23.50
	Dunton, L. M.	863.00	8.63
	Fairey, J. J.	1,000.00	10.00
	Fulmer-Jones Co.	3,753.00	37.53
	Moss, Adam H.	889.00	8.89
	Moss, B. H.	725.00	7.25
	Norris, G. M.	1,800.00	18.00
	Raynor, I. M.	1,040.00	10.40
	Summers, A. W.	1,141.00	11.41
	Wannamaker, Emily O.	308.00	3.08
	Wannamaker, J. G.	1,559.00	15.59
	Total.....	\$29,420.00	\$295.60
Pickens.....	Bruce, J. McD.	\$800.00	\$8.00
	Cary, James P., Sr.	2,000.00	20.00
	Hagood, W. M.	2,500.00	25.00
	Lenhardt, R. F.	1,000.00	10.00
	Mauldin, I. M.	540.00	5.40
	Norris, T. M.	700.00	7.00
	Total.....	\$7,540.00	\$75.40
Richland.....	Abney, B. L.	\$5,000.00	\$50.00
	Adams, Amand M.	1,000.00	10.00
	Alworden, G. V.	9,360.00	124.70
	Baldwin, C. H.	1,205.00	12.05
	Baker, Geo. L.	9,300.00	123.50
	Ball, Mrs. Fay W.	1,319.00	13.19
	Ball, Wm. W.	1,100.00	11.00
	Barnwell, Wm.	2,500.00	25.00
	Barron, Chas. H.	5,550.00	57.50
	Barron, Mrs. M. B.	750.00	7.50
	Bateman, John M.	500.00	5.00
	Belser, W. G.	1,500.00	15.00
	Benet, Christie	2,775.00	27.75
	Berry, G. M.	3,242.00	32.42
	Blalock, R. J.	2,000.00	20.00
	Boyleston, Mrs. S. P.	22,500.00	675.00
	Boyne, T. A.	3,185.00	31.85
	Brown, C. O.	5,545.00	58.17
	Bryan, T. S.	10,423.00	147.07
	Bultman, Mary E.	1,500.00	15.00
	Burney, W. B.	2,953.00	29.53
	Cathcart, James A.	750.00	7.50
	Clark, Washington	1,785.00	17.85
	Clark, W. A.	3,500.00	35.00
	Crosswell, Mrs. H. D.	2,500.00	25.00
	David, Aaron	1,225.00	12.25
	DesPortes, Mrs. S. L.	7,687.00	91.24
	DuBose, Dr. T. M.	5,932.00	63.98
	Earle, Jno. J.	500.00	5.00
	Elliot, Wm.	2,363.00	23.63
	Duffie, W. K.	864.00	8.64
	DuPre, E. M.	1,100.00	11.00
	Fagan, Mrs. Lillie	3,946.00	39.46
	Fisburne, C. C.	933.00	9.33
	Fitzsimmons, C.	7,480.00	87.20
	Friday, J. B.	2,500.00	25.00
	Freeman, Mrs. H. B.	750.00	7.50
	Gibbes, A. M.	750.00	7.50

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY
AUDITORS FOR THE YEAR 1915.—*Continued.*

County.	Name.	Taxable Income.	Income Tax.
Richland..... (Continued.)	Gibbes, Dr. R. W.	\$2,250.00	\$22.50
	Gibbes, W. M., Jr.	200.00	2.00
	Gonzales, A. E.	7,200.00	83.00
	Grieshaber, E. C.	1,440.00	14.40
	Guerry, Dr. LeGrand	6,000.00	65.00
	Habenicht, Mrs. M. S.	2,625.00	26.25
	Haltiwanger, P. H.	3,725.00	37.25
	Hardin, L. L.	500.00	5.00
	Heath, M. C.	5,625.00	59.37
	Herbert, R. B.	750.00	7.50
	Jennings, Dr. R. T.	800.00	8.00
	Jones, W. H.	3,267.00	32.67
	Jones, Willie	2,439.00	24.39
	Joynes, Edward S.	2,000.00	20.00
	Joynes, Est. Mrs. E. W.	1,500.00	15.00
	Keenan, B. C.	750.00	7.50
	Keenan, W. J.	229.00	2.29
	Kinard, M. L.	2,250.00	22.50
	Kinard, Mrs. E.	348.00	3.48
	Kohn, A. H.	2,015.00	20.15
	Kohn, August	1,000.00	10.00
	Land, J. S.	2,178.00	21.78
	Langley, A. B.	3,500.00	35.00
	Logan, Mrs. Louise D.	180.00	1.80
	Leaphart, B. F. P.	47.00	.47
	Livingston, Jno. F.	1,100.00	11.00
	Lorick, Lee A.	1,680.00	16.80
	Lorick, P. C.	3,506.00	35.06
	Lowry, Jno. E.	3,205.00	32.05
	Lyles, Wm. H.	4,989.00	49.89
	McCain, J. C.	2,000.00	20.00
	McCreery, C. W.	8,750.00	112.50
	McKay, Douglas	975.00	9.75
	McMaster, F. H.	375.00	3.75
	McMaster, S. B.	2,250.00	22.50
	Malone, M. A.	520.00	5.20
	Matthews, J. P.	1,239.00	12.39
	Meetze, A. M.	1,687.00	16.87
	Melton, J. T.	330.00	3.30
	Melton, W. D.	2,500.00	25.00
	Middleton, James S.	2,300.00	23.00
	Mimnaugh, J. L.	15,000.00	450.00
	Moore, A. C.	1,575.00	15.75
	Mooreman, Robert	1,000.00	10.00
	Murray, W. J., Sr.	9,000.00	117.50
	Nelson, W. S.	2,000.00	20.00
	Norris, Mrs. J. B.	5,250.00	53.75
	Norwood, Joseph	874.00	8.74
	Owens, L. B.	4,250.00	42.50
	Oliver, S. K.	2,300.00	23.00
	Palmer, E. K.	250.00	2.50
	Pope, W. S.	1,080.00	10.80
	Pressley, G. T.	9,180.00	121.80
	Quattlebaum, E. G., Dr.	765.00	7.65
	Reamer, W. S.	5,770.00	61.55
	Reidlinger, Mrs. A. M. A.	225.00	2.25
	Robinson, D. W.	2,583.00	25.83
	Robertson, Edwin W.	12,500.00	200.00
	Robertson, Est. J. C.	7,500.00	87.50
	Seegers, Est. J. C.	4,762.00	47.62
	Selbels, Edwin G.	676.00	6.76
	Selbels, Jno. J.	320.00	3.20
	Slissons, H. E.	10,625.00	153.12
	Singleton, R.	54.00	.54
	Shand, Robert W.	221.00	2.21
	Sloan, R. B.	2,046.00	20.46

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY AUDITORS FOR THE YEAR 1915.—Continued.

County.	Name.	Taxable Income.	Income Tax.
Richland..... (Continued.)	Spigner, P. B.	\$300.00	\$3.00
	Stackhouse, T. B.	3,368.00	33.68
	Stanley, C. D.	500.00	5.00
	Stelling, J. H.	1,586.00	15.86
	Summersett, Jas. A.	4,825.00	48.25
	Sylvan Bros.	1,350.00	13.50
	Tapp, Jas. L.	5,862.00	62.93
	Taylor, B. F.	628.00	6.28
	Taylor, H. A.	4,406.00	44.06
	Taylor, Mrs. Thos. J., Jr.	5,000.00	50.00
	Terry, F. S.	5,250.00	53.75
	Thomas, Jno. P.	1,000.00	10.00
	Thomson, E. M. Est.	1,500.00	15.00
	Thomson, Henry T.	3,664.00	36.64
	Tompkins, Frank G.	6,465.00	71.97
	Waring, Geo. W.	2,250.00	22.50
	Walker, J. F.	500.00	5.00
	Watson, J. J.	2,000.00	20.00
	Wells, H. E.	1,000.00	10.00
	Wilds, L. T.	5,625.00	59.37
	Withers, F. C.	390.00	3.90
	Woodrow, Mrs. F. B.	4,288.00	42.88
	Wray, T. D.	1,576.00	15.76
	Total.....		\$5,038.51
Saluda.....	B. W. Crouch	\$1,000.00	\$10.00
Spartanburg...	Allen, J. H.	\$1,500.00	\$15.00
	Blotcky, A. G.	350.00	3.50
	Carlisle, Howard B.	2,315.00	23.15
	Cates, R. J.	2,050.00	20.50
	Chrelitzberg, A. M.	2,345.00	23.45
	Cleveland, J. F.	3,369.00	33.69
	Cremer, J. H.	2,300.00	23.00
	Evins, J. C.	1,417.00	14.17
	Ferguson, R. H.	1,387.00	13.87
	Nicholls, Geo. W.	1,684.00	16.84
	Nicholls, Sam. J.	214.00	2.14
	Robertson, Joseph R., Sr.	240.00	2.40
	Shea, J. E.	2,803.00	28.03
	Twitchell, A. H.	4,707.00	47.07
	Total.....	\$26,681.00	\$266.81
Sumter.....	Burns, W. B.	\$750.00	\$7.50
	Crosswell, J. K.	5,000.00	50.00
	Harby, H. J.	4,633.00	46.33
	Jenkins, T. B.	500.00	5.00
	Lee, R. D.	1,500.00	15.00
	Lemmon, G. A.	267.00	2.67
	Lesesne, Est. A. L.	535.00	5.35
	Manning, R. I.	3,785.00	37.85
	Mason, C. T.	5,500.00	57.50
	Molse, D. D.	2,848.00	28.48
	Moore, J. Singleton	1,500.00	15.00
	Moses, P.	2,231.00	22.31
	Moses, Jr., P.	3,450.00	34.50
	O'Donnell, Neill	7,125.00	81.88
	Purdy, R. O.	2,137.00	21.37
	Ricker, E. P.	1,100.00	11.00
	Rowland, C. G.	4,040.00	40.40
	Strauss, I. C.	5,164.00	52.46
	Wilson, Thomas	2,473.00	24.73
	Total.....	\$54,538.00	\$559.33

TABLE NO. 14.—INCOME TAX PAYERS AS REPORTED BY COUNTY AUDITORS FOR THE YEAR 1915.—*Continued.*

County.	Name.	Taxable Income.	Income Tax.
Union.....	O. F. Bennett	\$13,170.00	\$329.36
	Mrs. Ora B. Fant	1,500.00	15.00
	T. M. Farr	1,430.00	14.30
	J. H. Gault	1,050.00	10.50
	John K. Hamblin	850.00	8.50
	Total.....	\$18,000.00	\$377.66
Williamsburg...	Boyle, T. W.	\$2,200.00	\$22.00
	Cooper, H. M.	500.00	5.00
	Cooper, J. T. Est.	500.00	5.00
	Cooper, T. M.	500.00	5.00
	Kellehan, R. H.	750.00	7.50
	Total.....	\$4,450.00	\$44.50
York.....	W. L. Hill	\$1,600.00	\$16.00
	Alex Long	3,038.00	30.38
	Samuel Friedheim	870.00	8.70
	J. B. Barron	4,397.00	43.97
	D. B. Johnson	1,000.00	10.00
	Mrs. Anna B. Roddey	2,968.00	29.68
	Ira B. Dunlap	1,904.00	19.04
	J. G. Anderson	10,524.00	150.60
	J. B. Johnson	3,195.00	31.95
	T. L. Johnson	1,500.00	15.00
	M. L. Smith	1,642.00	16.42
	W. R. Carrol	500.00	5.00
	Thos. F. McDow	1,986.00	19.86
	J. E. Johnson	578.00	5.78
	B. N. Moore	471.00	4.71
	W. B. Moore	4,415.00	44.15
	Mrs. S. M. McNeal	4,927.00	49.27
	J. M. Stroup	919.00	9.19
	J. R. Cannon	1,850.00	18.50
	J. S. Brice	118.00	1.18
	Total.....	\$48,383.00	\$529.19

TABLE NO. 15.—INCOME TAXES, 1915, AS COMPARED WITH 1914.

County.	Income Tax 1914.	Income Tax 1915.
Abbeville	\$246.59	\$273.41
Aiken	285.02	332.48
Anderson	1,024.81	1,418.97
Bamberg		30.15
Barnwell		242.15
Beaufort	156.65	183.94
Berkeley		
Calhoun	59.70	27.19
Charleston	1,199.99	14,764.51
Cherokee	353.53	340.72
Chester	305.65	257.08
Chesterfield		138.16
Clarendon	212.90	342.63
Colleton		12.85
Darlington	32.80	1,572.19
Dillon		123.23
Dorchester	94.52	186.58
Edgefield	260.15	195.10
Fairfield	53.67	38.80
Florence	335.29	485.60
Georgetown	333.55	399.05
Greenwood	132.70	99.86
Hampton		78.30
Horry		661.69
Jasper		10.00
Kershaw	257.35	215.50
Lancaster	145.27	168.98
Laurens	122.53	175.54
Lee	163.39	89.51
Lexington	132.23	115.61
Marion	260.29	71.00
Marlboro		
Newberry	328.61	334.47
Oconee	202.98	131.20
Orangeburg	387.48	295.60
Pickens	96.40	75.40
Richland	5,342.63	5,058.48
Saluda		10.00
Spartanburg	1,108.23	266.81
Sumter	600.00	559.33
Union	70.30	377.66
Williamsburg	44.50	44.50
York	436.51	529.19
Total	\$15,303.31	\$31,126.87

TABLE NO. 16.—SHOWING TOTAL ASSESSMENT OF EACH COUNTY FOR 1916, AND ASSESSED VALUES OF ITEM PROPOSED TO BE WITHDRAWN FOR SOURCES OF STATE REVENUE, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION FROM ASSESSMENTS ON PROPERTY FOR 1915, IN THE STATE OF SOUTH CAROLINA.

Counties	Railroads	Telegraph Compa-nies	Telephone Compa-nies	Express Compa-nies	Palace Car Com-panies	Banks	Canals	Power Plants Out-side of Cities	Transmission Lines Outside of Cities	Textile Industries	Cotton Seed Oil Mills	Fertilizer Facto-ries or Plants	Total Amount of Property With-drawn from Local Taxation	Total Amount of Property Remain-ing for Local Taxation	Value of Prop-erty 1915	Per Ct. Property Withdrawn from Local Taxation for
Abbeville	\$681,702	\$12,534	\$9,768	\$10,518	\$4,450	\$233,587	.....	.....	\$9,673	\$413,430	\$54,000	.....	\$1,679,692	\$4,217,770	\$5,997,433	28.01
Aiken	1,679,888	38,593	44,000	12,173	11,358	321,978	.....	.....	27,292	1,895,340	12,500	.....	4,117,977	7,342,275	11,460,232	35.96
Anderson	949,165	5,607	53,350	11,598	3,293	855,838	.....	.....	12,699	3,913,808	119,925	60,000	6,261,133	7,690,222	13,861,335	45.10
Bamberg	852,590	13,230	34,130	5,987	6,707	160,070	.....	.....	.....	61,948	30,000	.....	1,164,666	2,042,804	3,207,470	34.31
Barnwell	1,892,238	22,082	28,066	15,314	14,175	130,523	.....	.....	.....	.....	26,450	.....	2,128,948	4,075,602	6,204,450	11.76
Beaufort	335,602	5,076	6,060	16,314	726	61,458	.....	.....	.....	.....	.....	.....	412,520	3,065,776	3,508,296	40.84
Berkeley	1,500,414	16,834	3,890	7,920	6,986	8,832	.....	.....	.....	.....	.....	.....	1,760,396	2,550,238	4,310,634	30.48
Calhoun	592,161	5,662	9,185	3,804	3,849	118,153	.....	.....	.....	.....	.....	.....	772,814	1,762,966	2,535,780	19.41
Charleston	1,757,256	25,306	231,004	17,690	7,416	1,641,427	.....	.....	.....	.....	.....	.....	22,790,021	2,714,168	28,277,597	53.88
Cherokee	952,019	20,379	24,725	4,235	3,212	196,093	.....	.....	96,175	995,867	53,000	92,500	3,164,554	2,714,168	5,878,722	42.78
Chester	1,058,726	22,926	15,748	11,843	6,340	224,111	.....	.....	96,315	699,480	22,500	26,250	3,018,369	4,086,963	7,055,322	26.00
Chesterfield	778,625	13,199	13,218	13,312	4,636	271,230	.....	.....	.....	.....	42,000	.....	1,141,120	3,247,390	4,388,510	18.26
Clarendon	645,373	7,075	8,605	9,167	1,259	139,645	.....	.....	.....	.....	27,500	.....	1,788,564	3,806,961	4,045,515	21.42
Colleton	743,013	10,179	5,813	5,688	2,535	82,058	.....	.....	.....	.....	11,250	.....	788,564	3,274,394	4,167,780	23.94
Darlington	689,595	9,864	55,883	11,859	.....	301,090	.....	.....	.....	.....	80,000	.....	1,008,456	4,685,104	6,693,560	28.49
Dillon	810,774	15,308	21,518	7,048	2,341	180,646	.....	.....	.....	.....	12,500	.....	1,128,290	2,831,653	3,959,943	23.91
Dorchester	543,565	13,498	11,935	5,572	1,947	62,739	.....	.....	.....	.....	24,000	.....	685,461	2,300,308	3,235,764	23.23
Edgefield	1,101,869	21,621	14,562	6,602	8,760	292,290	.....	.....	.....	.....	15,000	.....	962,301	2,570,954	4,533,255	26.76
Fairfield	1,712,479	17,057	40,166	9,089	7,384	475,260	.....	.....	16,400	132,000	40,425	.....	2,462,348	2,960,361	5,422,709	45.76
Florence	175,252	.....	2,600	2,600	.....	175,676	.....	.....	.....	.....	.....	.....	2,301,520	6,301,495	8,603,315	8.30
Georgetown	1,320,925	18,074	133,069	8,846	4,054	958,460	.....	.....	32,000	4,973,107	108,765	133,450	363,401	3,767,175	4,130,576	46.47
Greenville	1,119,153	11,186	9,933	11,105	6,491	418,467	.....	.....	26,928	1,284,890	10,000	18,100	2,096,183	4,688,300	7,554,483	33.56
Hampton	805,030	12,252	19,118	8,305	6,477	76,334	.....	.....	.....	.....	.....	.....	1,027,516	2,251,228	3,278,744	31.84
Horry	362,662	7,364	4,472	6,814	732	101,693	.....	.....	.....	.....	.....	.....	483,737	2,804,335	3,298,072	14.71
Jasper	1,132,829	11,905	3,245	6,738	8,046	9,004	.....	.....	.....	.....	.....	.....	1,171,567	1,423,903	2,595,370	45.14
Kershaw	745,326	22,219	20,973	5,697	4,891	190,598	.....	.....	.....	.....	30,000	.....	1,298,246	3,925,133	5,223,379	24.85
Lancaster	354,777	6,518	4,950	5,002	1,011	159,391	.....	.....	89,330	753,710	65,000	40,000	1,472,154	2,305,061	3,777,215	33.86
Laurens	927,168	17,359	28,075	11,027	4,172	492,083	.....	.....	.....	1,069,840	54,000	.....	2,661,329	4,680,840	7,342,169	36.25
Lee	428,358	3,573	7,065	6,377	1,287	140,295	.....	.....	.....	.....	25,000	.....	611,955	2,897,330	3,508,296	17.44
Lexington	1,492,513	35,537	35,793	13,960	11,274	30,843	.....	.....	.....	.....	8,250	87,500	2,292,056	3,531,715	5,823,771	39.04
Marion	859,513	9,652	30,410	11,266	4,309	219,267	.....	.....	.....	.....	20,000	5,000	1,179,617	2,649,892	3,829,460	30.80
Marlboro	735,658	9,655	42,288	11,423	1,357	391,695	.....	.....	4,225	280,726	20,900	12,500	1,510,442	3,497,077	5,007,519	30.16

TABLE NO. 16.—SHOWING TOTAL ASSESSMENT OF EACH COUNTY FOR 1915, AND ASSESSED VALUES OF ITEM PROPOSED TO BE WITHDRAWN FOR SOURCES OF STATE REVENUE, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION FROM ASSESSMENTS ON PROPERTY FOR 1915, IN THE STATE OF SOUTH CAROLINA.—Continued.

Counties	Railroads	Telegraph Companies	Telephone Companies	Express Companies	Palace Car Companies	Banks	Canals	Power Plants Outside of Cities	Transmission Lines Outside of Cities	Textile Industries	Cotton Seed Oil Mills	Fertilizer Factories or Plants	Total Amount of Property Withdrawn from Local Taxation	Total Amount of Property Remaining for Local Taxation	Total Assessed Value of Property 1915	Per Ct. Property Withdrawn from Local Taxation for State Revenue
Newberry	\$316,556	\$5,045	\$34,919	\$8,157	\$6,955	\$290,482		\$24,700	\$48,000	\$392,800	\$75,440		\$2,177,354	\$4,998,432	\$7,175,786	30.34
Oconee	969,828	20,221	19,676	5,270	3,692	184,359			58,480	479,114	31,500	\$2,250	1,794,069	3,093,591	4,887,660	36.71
Orangeburg	1,832,698	22,611	52,329	11,734	11,559	501,681				114,640	85,000	40,076	2,632,227	6,403,238	9,035,510	29.06
Pickens	874,008	19,395	25,325	3,050	3,636	191,138		1,735	39,535	1,238,814	30,000	2,000	2,428,696	1,906,894	4,334,570	56.08
Richland	2,856,232	35,148	180,396	17,142	14,553	1,492,109	\$250,000		26,890	1,726,948	247,600	301,500	6,648,198	16,465,472	23,203,670	28.66
Saluda	822,638	7,929	6,575	2,842	1,971	73,470					8,000		423,325	2,125,090	2,548,405	16.61
Spartanburg	2,239,899	29,241	128,894	13,215	8,818	1,013,715		27,906	90,560	5,320,750	109,500	91,747	9,073,944	11,651,499	20,725,443	43.78
Sumter	1,455,703	17,273	24,533	13,759	5,362	617,742			86,440	2,304,694	30,000		2,164,372	5,851,453	8,016,895	27.00
Union	771,797	5,821	21,122	6,999	6,637	213,516		408,008			32,500		3,856,534	2,985,076	6,841,610	56.87
Williamsburg	1,230,933	10,298	6,621	9,658	3,978	124,009							1,385,497	3,576,923	4,962,420	27.92
York	1,079,110	24,318	28,783	11,646	4,123	457,308		291,965	94,190	1,122,886	66,000	13,500	3,222,729	6,019,620	9,242,249	34.87
Totals	\$44,766,568	\$669,766	\$1,513,891	\$393,536	\$227,297	\$14,566,285	\$250,000	\$4,633,539	\$799,627	\$81,146,075	\$1,815,905	\$2,471,171	\$108,252,536	\$207,654,566	\$310,907,101	33.20

TABLE NO. 17.—STATEMENT OF ASSESSMENT AND EQUALIZATION OF HORSES AND MULES BY THE COUNTY BOARDS FOR THE YEAR 1915, AS COM-
PARED WITH THE YEAR 1914, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.—Continued.

Counties.	Horses, 1914.			Horses, 1915.			Mules and Asseas, 1914.			Mules and Asseas, 1915.			Decrease in 1914 From 1914
	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value	Number	Value		
Abbeville	1,524	\$76,480	\$50 19	1,531	\$72,865	\$47 59	4,210	\$220,600	\$42 42	4,017	\$199,810	\$49 62	\$21,880
Alcon	2,447	194,508	61 09	2,431	128,699	52 94	5,479	374,555	68 36	5,411	310,998	57 46	63,609
Anderson	2,887	124,810	43 23	3,031	117,570	38 79	7,240	331,925	45 43	7,298	300,435	41 17	31,800
Barnwell	1,080	56,630	54 98	1,024	48,055	46 93	8,576	334,183	57 90	8,291	333,335	49 55	20,800
Beaufort	1,674	84,062	50 23	1,616	75,102	46 47	4,980	225,379	54 86	4,740	230,846	50 85	21,533
Berkeley	1,709	97,915	57 29	1,759	97,485	55 42	8,900	400,000	60 70	8,666	370,046	50 86	29,954
Calhoun	1,323	82,380	63 03	1,322	88,160	65 99	4,770	62,710	81 44	4,710	57,046	80 35	5,666
Charleston	2,573	139,050	61 81	2,569	151,430	62 90	3,345	135,796	72 39	3,278	136,945	73 66	1,110
Chester	998	43,073	43 24	1,004	40,166	40 01	7,620	108,540	75 74	7,382	99,810	72 23	3,780
Chester	1,328	77,798	58 83	1,275	61,205	48 00	2,907	166,969	49 91	3,260	150,792	46 26	16,207
Chesterfield	1,848	75,565	56 05	1,400	61,575	43 98	3,988	251,600	63 09	3,910	183,440	49 47	58,160
Clarendon	1,922	123,640	66 93	1,727	103,590	59 98	4,102	316,435	77 07	3,889	296,655	60 46	45,410
Colleton	2,423	167,875	69 11	2,654	150,135	56 57	25,060	25,060	63 42	4,004	214,080	52 44	49,500
Darlington	2,940	161,470	54 92	2,883	146,845	50 93	3,061	277,436	87 66	3,067	252,645	82 38	14,790
Dillon	1,149	70,860	61 70	1,085	57,025	52 56	4,833	272,600	62 93	4,411	260,390	56 89	48,500
Dorchester	1,445	88,470	61 23	1,438	81,305	56 54	2,973	208,895	70 26	2,925	194,408	66 89	42,490
Edgefield	2,074	109,010	52 56	2,074	100,980	48 69	1,908	143,665	75 29	1,850	127,880	70 24	15,585
Fairfield	1,080	66,365	61 45	1,102	57,065	51 80	4,507	256,425	56 89	4,500	236,115	52 47	20,310
Florence	2,470	136,415	55 23	2,196	107,405	49 39	3,792	261,000	68 93	3,836	213,683	55 71	47,315
Georgetown	860	65,695	77 55	838	62,970	75 32	4,765	310,410	65 14	4,384	258,968	59 08	51,425
Greenville	3,989	147,400	36 95	4,158	144,090	34 65	680	62,315	91 64	601	58,686	97 65	3,680
Greenville	1,678	71,380	42 51	1,688	56,645	36 61	5,248	198,710	37 98	5,356	190,080	35 49	8,680
Hampton	1,153	88,615	76 86	1,106	80,411	72 71	4,833	196,240	45 49	4,260	166,690	38 88	80,610
Horry	887	53,200	63 56	797	47,337	59 39	1,870	171,495	91 71	1,871	163,420	87 34	8,075
Jasper	794	86,890	74 17	632	45,910	72 64	3,889	288,640	74 21	3,832	272,961	69 42	15,679
Kershaw	1,322	96,895	73 25	1,328	92,745	69 94	684	61,490	89 88	616	64,860	89 09	6,030
Lancaster	982	43,086	48 97	1,098	44,900	41 27	3,761	291,945	77 60	3,661	282,865	76 87	8,880
Laurens	2,017	87,490	43 37	2,075	83,605	40 29	3,584	182,190	51 55	3,898	168,895	45 55	18,293
Lee	1,523	81,225	53 33	1,529	76,165	49 81	5,047	244,290	48 40	5,094	216,570	42 60	27,710
Lexington	2,101	122,275	58 20	2,040	106,275	52 10	3,685	219,395	59 68	3,677	199,015	54 12	20,880
Marion	882	55,005	62 86	924	51,320	55 54	4,470	298,775	66 84	4,558	274,185	60 15	24,590
Marlboro	1,765	71,950	40 76	1,668	67,430	40 43	1,904	129,710	68 12	2,162	131,270	60 72	1,560
							3,594	156,985	43 68	3,572	151,590	42 44	5,395

TABLE NO. 17.—STATEMENT OF ASSESSMENT AND EQUALIZATION OF HORSES AND MULES BY THE COUNTY BOARDS FOR THE YEAR 1915, AS COM-
PARED WITH THE YEAR 1914, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.

Counties.	Horses, 1914.			Horses, 1915.			Decrease From 1914			Mules and Asnes, 1914.			Mules and Asnes, 1915.			Decrease From 1914		
	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value	Number	Value	Average Value
Newberry	1,389	\$78,305	\$56.37	1,438	\$71,705	\$50.04	4,364	\$267,125	\$61.21	4,305	\$239,175	\$55.60	4,305	\$239,175	\$55.60	4,305	\$239,175	\$55.60
Oconee	1,631	72,332	44.36	1,659	67,789	40.86	2,982	142,066	47.65	3,057	132,585	43.35	3,057	132,585	43.35	3,057	132,585	43.35
Orangeburg	4,568	216,710	47.44	4,487	189,910	42.32	7,127	380,585	53.40	6,883	331,500	48.60	6,883	331,500	48.60	6,883	331,500	48.60
Pickens	1,465	44,021	30.05	1,554	43,580	28.04	2,098	98,798	31.29	3,015	98,543	29.37	3,015	98,543	29.37	3,015	98,543	29.37
Richland	2,133	120,595	56.53	2,011	114,145	56.76	3,592	238,045	66.28	3,711	228,555	61.59	3,711	228,555	61.59	3,711	228,555	61.59
Saluda	1,237	59,440	48.05	1,291	58,180	45.07	3,880	212,975	54.66	3,964	199,675	50.37	3,964	199,675	50.37	3,964	199,675	50.37
Spartanburg	3,389	154,850	45.69	3,534	160,180	45.33	7,838	383,830	48.97	8,353	400,110	47.73	8,353	400,110	47.73	8,353	400,110	47.73
Sumter	2,067	121,850	58.71	2,063	115,305	55.89	3,794	246,130	64.87	3,906	228,480	60.03	3,906	228,480	60.03	3,906	228,480	60.03
Union	894	51,350	57.44	2,988	46,640	47.11	2,987	163,785	54.83	2,871	143,060	49.86	2,871	143,060	49.86	2,871	143,060	49.86
Williamsburg	2,271	144,705	62.71	2,127	121,020	56.83	3,677	204,265	50.03	3,784	256,985	67.92	3,784	256,985	67.92	3,784	256,985	67.92
York	2,205	115,155	52.22	2,160	103,425	47.88	5,624	332,315	59.09	5,627	292,435	51.97	5,627	292,435	51.97	5,627	292,435	51.97
Totals	78,603	\$4,238,941	\$53.93	78,175	\$3,844,534	\$49.18	162,862	\$9,729,590	\$59.74	162,415	\$8,787,547	\$54.11	162,415	\$8,787,547	\$54.11	162,415	\$8,787,547	\$54.11
Decrease																		
*Increase																		
Net Decrease																		

Decrease	\$400,507	\$961,043
*Increase	6,100	19,000
Net Decrease	\$394,407	\$942,043

TABLE NO. 18.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER-GENERAL, FOR THE YEAR 1915, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.

County.	Acres of Land.	Value of Lands.	Value of Buildings.	Value of Real Estate in Cities, Towns, and Villages.	Total Value of Real Estate.	Value of Personal Property.	Value of Railroad Property.	Total Taxable Property.
Abbeville	425,553	\$2,364,305	\$75,870	\$925,720	\$3,365,895	\$1,690,835	\$637,702	\$6,007,432
Aiken	692,525	2,716,316	1,601,854	2,138,570	5,546,740	3,233,024	1,670,898	11,460,252
Anderson	475,161	3,114,560	589,585	2,081,700	5,786,185	7,144,005	949,165	13,861,355
Barnburg	227,700	875,970	198,790	432,300	1,492,060	862,830	832,470	3,207,470
Barnwell	542,692	1,957,290	373,310	818,780	3,149,380	1,162,832	1,892,238	6,304,450
Beaufort	255,213	1,242,310	268,070	700,130	2,210,510	335,002	3,508,296	4,040,804
Berkeley	770,456	1,660,185	166,325	77,595	1,904,105	906,115	1,600,414	3,510,634
Calhoun	231,540	852,555	161,750	328,505	1,342,310	601,309	592,161	2,535,780
Charleston	494,285	2,043,340	1,053,465	15,635,710	18,732,515	7,787,898	1,757,256	28,277,897
Chester	244,117	1,252,262	332,414	778,584	2,363,260	2,563,448	962,019	5,878,732
Chesterfield	363,986	1,940,184	177,642	1,035,152	3,152,978	2,893,618	1,058,726	7,065,322
Cherokee	478,699	1,834,790	801,570	680,410	2,893,770	1,283,215	778,525	4,938,510
Clarendon	463,544	1,727,150	294,435	407,760	2,419,345	1,080,797	545,573	4,044,515
Colleton	641,524	1,326,615	310,705	354,260	1,991,580	1,433,137	743,013	4,167,730
Darlington	336,640	1,905,340	524,745	1,133,580	3,464,505	2,293,977	840,078	6,593,560
Diion	234,910	1,542,293	225,975	492,690	2,260,068	1,006,890	689,595	3,959,543
Dorchester	332,073	671,475	269,195	757,840	1,698,510	726,480	810,774	3,235,764
Fairfield	392,822	1,865,920	234,290	477,770	2,577,910	1,411,780	543,565	4,533,255
Florence	444,540	1,534,930	243,780	436,700	2,205,410	2,115,430	1,101,369	5,422,709
Georgetown	473,456	2,064,390	428,090	2,231,160	4,724,070	2,166,766	1,712,479	8,603,315
Greenville	486,097	1,054,396	314,979	1,408,225	2,772,600	1,182,751	175,225	4,130,576
Hampton	382,050	2,508,055	389,005	3,704,160	7,576,220	8,416,208	1,320,362	17,316,290
Horry	386,682	1,960,625	357,505	1,545,080	3,863,210	2,602,120	1,119,153	7,584,483
Jasper	668,076	1,230,411	205,091	348,820	1,493,423	890,291	895,030	3,273,744
Kershaw	337,351	877,263	242,429	270,586	1,743,435	1,181,075	362,602	3,268,072
Lancaster	463,650	1,595,565	343,885	57,075	1,992,330	390,411	1,132,629	2,656,372
Laurens	309,059	1,217,015	356,820	899,340	3,041,420	1,456,633	745,329	5,223,379
Lee	245,268	2,435,350	292,580	1,012,550	3,740,480	2,704,541	354,777	6,499,798
Lexington	480,140	1,594,020	322,390	322,700	2,239,100	2,710,460	927,168	7,743,169
Marion	290,679	1,586,510	433,640	587,725	2,612,875	1,687,923	1,492,973	5,793,771
Marlboro	294,412	1,034,925	204,490	697,699	1,937,114	1,082,942	559,513	3,593,460
		1,705,415	344,385	783,950	2,783,750	1,486,131	785,658	5,007,519

TABLE NO. 18.—ABSTRACT OF ASSESSED VALUES OF TOTAL PROPERTY IN SOUTH CAROLINA, REPORTED BY THE COUNTY AUDITORS TO THE COMPTROLLER-GENERAL, FOR THE YEAR 1915, COMPILED BY THE SOUTH CAROLINA TAX COMMISSION.—Continued.

Counties	Acres of Land	Value of Land	Value of Buildings	Value of Real Estate in Cities, Towns, and Villages	Total Value of Real Estate	Value of Personal Property	Value of Railroad Property	Total Taxable Property
Newberry	877,818	\$2,127,345	\$407,885	\$1,214,040	\$8,763,770	\$2,600,460	\$516,556	\$7,175,798
Oconee	497,230	1,511,380	340,010	640,140	2,491,510	1,423,322	896,523	4,387,600
Orangeburg	686,837	2,624,530	579,510	1,510,570	4,714,610	2,473,302	1,532,568	9,023,510
Pickens	325,893	1,063,784	86,730	235,312	1,487,806	2,022,756	874,008	4,334,570
Richland	479,092	2,236,935	921,940	11,021,805	14,283,680	6,693,738	2,366,232	23,293,670
Saluda	234,801	1,233,000	136,170	117,810	1,546,980	673,887	322,533	2,543,405
Spartanburg	617,949	3,433,335	2,016,560	4,334,710	10,404,605	8,060,939	2,239,399	20,723,443
Sumter	373,434	2,020,380	413,330	2,079,160	4,513,380	2,046,742	1,435,703	8,015,825
Union	306,242	1,403,690	213,140	717,430	2,340,310	3,739,563	771,797	6,941,610
Williamsburg	596,577	1,896,450	460,540	469,210	2,335,200	1,466,237	1,230,933	4,992,420
York	423,589	2,271,005	419,210	1,840,390	4,530,605	3,632,534	1,079,110	9,242,549
Totals	18,615,297	\$75,014,146	\$18,816,638	\$68,974,462	\$162,906,144	\$103,386,389	\$44,765,668	\$310,907,101

TABLE NO. 19.—EXPENSE SOUTH CAROLINA TAX COMMISSION FOR
THE YEAR 1915.

By Appropriation for the year 1915.....		\$10,500 00
Salaries:		
A. W. Jones, Chairman.....	\$1,499 94	
E. B. Wilson, Secretary.....	1,350 00	
		\$2,849 94
Per Diem, Commissioners:		
J. P. Derham, Commissioner.....	\$710 00	
W. G. Query, Commissioner.....	655 00	
		1,365 00
Traveling expenses:		
A. W. Jones, Chairman.....	\$107 85	
J. P. Derham, Commissioner.....	545 29	
W. G. Query, Commissioner.....	483 34	
E. B. Wilson, Secretary.....	7 60	
J. Fraser Lyon.....	15 45	
		1,159 53
Postage		116 02
Stationery and Printing		305 82
Office Furniture and Fixtures		414 48
Office Rent		550 00
Telephone Service Rent		39 20
Clerical and Stenographic Service		810 35
Expert Accountant, Services		190 00
Publications, Periodicals and Maps		31 03
Telegraph and Telephone Messages		27 56
Miscellaneous Expenses		164 56
Surveying and Making Maps.....		125 00
Total expenditures		8,148 49
By Balance of Appropriation, unexpended, December 1st, 1915.....		\$2,351 51

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